

**UNITED STATES OF AMERICA
NATIONAL LABOR RELATIONS BOARD
REGION 2**

**ROGAN BROTHERS SANITATION, INC.
And R&S WASTE SERVICES LLC, a
Single employer and successor,**

**WASTE SERVICES, INC., AND
ECSI AMERICA, INC. a single employer and
R&S WASTE SERVICES LLC, alter egos,**

and

**Case Nos. 02-CA-040028
 02-CA-065928
 02-CA-065930
 02-CA-066512**

**INTERNATIONAL BROTHERHOOD
OF TEAMSTERS, LOCAL 813**

**ANSWER BY R&S WASTE SERVICES LLC, WASTE SERVICES, INC., and ECSI
AMERICA, INC. TO GENERAL COUNSEL'S MOTION TO TRANSFER THE CASE
TO THE BOARD, TO STRIKE PORTIONS OF RESPONDENTS' AMENDED
ANSWER AND FOR PARTIAL SUMMARY JUDGMENT**

R&S Waste Services LLC, Waste Services, Inc. and ECSI America, Inc.¹ submit this Answer (and the accompanying Memorandum of Law and Affidavit of Joseph F. Spiezio, III) to the General Counsel's motion to transfer the case to the Board², to strike portions of respondents' Amended Answer, and for partial summary judgment as follows:

¹ ECSI America, Inc. moves that it be dismissed from this action because the GC seeks liability in its motion against R&S and Waste Services. GC does not move for partial summary judgment with respect to ECSI America, Inc. As such, there is no basis to continue to pursue ECSI America, Inc. and the Consolidated Compliance Specification and the Amendment to Consolidated Compliance Specification should be dismissed.

² Given the factual issues existing on the manifold issues, transferring this proceeding to the Board must be denied. *Aztec Concrete, Inc.*, 285 N.L.R.B. 1303 (1987).

1. GC moves to strike paragraph 1(a). It should be denied because there was no finding that Rogan Brothers Sanitation, Inc. (“ROGAN”) and R&S had “common ownership.”
2. GC moves to strike paragraph 1(b)-1(f). The motion must be denied. The R&S’s response was that it denied knowledge or information sufficient to respond. R&S contends it was not aware of the dates and specific pleadings described within the paragraph sought to be struck. GC does not cite to record evidence that such specific knowledge of all the dates and all the pleadings was known at that time. Moreover, there is no evidence in the Rogan II record that Pinnacle Equity Group (or Spiezio) was aware of any Rogan I matter as of January 3, 2011, the date of the Pinnacle Equity loan agreement to ROGAN.
3. GC moves to strike R&S’ response to paragraph 2(a). The motion must be denied. As set forth in the response, the record establishes that the Spiezio Organization, a separate legal entity, was the entity that contracted with ROGAN for consulting services. The contract was not with Spiezio in his personal capacity. GC has not cited to record evidence that Spiezio entered into the contract in his personal capacity.
4. GC moves to strike R&S’s response to paragraph 2(c)-2(e). The motion must be denied. GC fails to refute the James Rogan affidavit in evidence in *Rogan II* that R&S did not receive any ROGAN municipal contract in Westchester County. Moreover, as set forth in the response, GC narrowed the finding in Rogan II in that GC avers that the single employer status was just for the Westchester “operation”. As set forth in the response, and as further discussed in the accompanying memorandum of law, by narrowing the geographic scope (as GC has done) GC has established that R&S and ROGAN did not operate in total congruity in Westchester County.

5. GC seeks to strike R&S's response to paragraphs 5(b), 6(b), 7(b), 8(b) and 10(b). The motion must be denied. GC complains that it doesn't understand "offsets". As set forth in the response, R&S refers to its responses in previous paragraphs that reference, inter alia, that a discriminatee testified in *Rogan II* that in the beginning of October 2011, Local 813's president told him there were driver jobs available. As such, all backpay is tolled as of that date.
6. GC moves to strike R&S's response to paragraph 1(g), 2(j), 4(e), 4(k), 4(l) through 4(n), 5(a), 5(c), 6(a) and 6(c). The motion must be denied. GC, again, fails to address the fact that it waited almost 8 years before trying to pin *Rogan I* liability on R&S. Rogan I issued in December 2011. Rogan II's Consolidated Complaint issued in April 2012. GC did not seek Rogan I liability in Rogan II's Consolidated Complaint. Had GC done so, R&S could have at least offered reinstatement to Mattei and Mercado if it had known GC would try this gambit almost a decade later.
7. GC moves to strike R&S's response to paragraph 9. The motion must be denied. As stated, R&S does not know what the basis was for the calculations or what efforts Smith used to find mitigating employment. Moreover, in the *Rogan II* record is an affidavit from Smith stating that he waived his backpay claim, in direct conflict with the allegations of GC.
8. GC moves to strike R&S's response to paragraph 7(a) and 7(b). The motion must be denied. With respect to 7(a), GC's citation to *D.L. Baker*, 351 NLRB 515 (2007) is inapposite. The employer's offer reinstatement was not conditioned upon requiring the discriminatee to withdraw his membership in a union. Further, GC intentionally omits the fact that R & S was a union shop, with equivalent pay and benefits, and that the employees of R & S had voluntarily elected to bargain with Local 726 rather than Local 813, and that a collective

bargaining agreement existed at the time between Local 726 and R & S. GC does not allege that the wages and benefit package for Local 713 employees were not equivalent to the wages and benefits available to Local 813 employees of Rogan. GC does not dispute the job was non-equivalent in any other way. With respect to 7(b), GC is splitting hairs. In fact, GC cites the following excerpt that supports R&S's response: "We further find that this relationship continued until the companies separated on October 4, 2011". R&S's response to the allegation is that the backpay period ended on October 4, 2011.

9. GC moves to strike R&S's response to paragraph 10(a) and 10(b). The motion must be denied. GC doesn't dispute that the position at R&S was not substantially equivalent. Second, as GC notes, R&S and Rogan Brothers were found to be a single employer. As such, Smith's testimony that James Rogan told him to apply at R&S constitutes an offer by R&S. Moreover, GC has not identified any legal authority that stands for the proposition that an offer by an entity found to be a single employer of another does not constitute a valid offer of reinstatement.
10. Respondents refer the Board's attention to their brief in opposition to GC's motion for partial summary judgment in responding to paragraphs 48-57.


Dated: September 3rd, 2019
Yonkers, N.Y.

SPOLZINO SMITH

BUSS & JACOBS, LLP

By: 

Jeffrey D. Buss, Esq.


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**UNITED STATES OF AMERICA
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**ROGAN BROTHERS SANITATION, INC.
And R&S WASTE SERVICES LLC, an
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**INTERNATIONAL BROTHERHOOD
OF TEAMSTERS, LOCAL 813**

AFFIDAVIT OF JOSEPH F. SPIEZIO III

State of New York }
 } ss:
Westchester County }

Joseph F. Spiezio, III, hereby affirms subject to the penalties of perjury that:

1. I am a principal of Respondents R & S Waste Services, LLC, Waste Services, Inc., and ECSI America, Inc. I submit this affidavit in opposition to General Counsel's motion to i) transfer the above captioned cases to the Board, ii) to strike portions of Respondents' Amended Answer to the Consolidated Compliance Specification, and iii) for partial summary judgment.
2. As set forth in Respondents' opposing papers, these cases should not be transferred to the Board since there are disputed issues of material fact which require a trial; no portion of Respondents' Amended Answer should be stricken; and partial summary judgment must be denied.

3. General Counsel's recitation of the findings made in the prior proceedings, as well as its historical timeline of events, is misleading.
4. There are two separate "groups" of Respondents in these proceedings and two separate "events".
5. The first group involves the "Rogan" entities and the second group involves the "R&S" entities, i.e., R & S Waste Services, LLC, Waste Services, Inc, and ECSI America, Inc.
6. After a seventeen (17) day trial involving Rogan and R & S, an Administrative Law Judge determined that R & S was not the successor or alter ego of Rogan, nor a sham corporation established to carry on Rogan's operations under a different name.
7. The ALJ found that R & S and Rogan were "joint employers" for a seven (7) month period of time, between March of 2011 and October of 2011. The ALJ further found that Rogan continued in business as a separate corporation after October of 2011.
8. The ALJ's lengthy post trial decision was adopted by the NLRB Board on April 8th, 2015 and by the United States Court of Appeals for the Second Circuit on Jun 7th, 2016.
9. General Counsel did not file exceptions to the Board's decision, nor did it challenge the affirmance by the Second Circuit.
10. As such, the prior determination that R & S is not a "successor" or "alter ego" to Rogan Brothers is a final determination. [The caption applied to this case by General Counsel, which identifies Respondents as the "successor" or the "alter ego" to Rogan is unsupported by the record and misleading].
11. Nonetheless, General Counsel now seeks to collaterally attack the final determination of the Board and the Second Circuit, by relitigating the same facts under a different theory.

12. As set forth in Respondents' Opposing Memorandum, this is improper.
13. The second distinction which needs to be kept in mind relates to the time that certain events took place. There are essentially two different events, identified as "Rogan 1" and "Rogan 2".
14. Rogan 1 arises out of the termination of three (3) employees by Rogan in or about June of 2010. The termination of those three individuals, Mr. Smith, Mr. Mercado and Mr. Mattei, resulted in the filing of an Unfair Labor Practice against Rogan on July 23rd, 2010. Rogan then entered into a Settlement Agreement on January 28th, 2011. Rogan subsequently defaulted on the Settlement Agreement, resulting in a March 23rd, 2011 Motion for Summary Judgment which was granted on December 9th, 2011 and affirmed by the Second Circuit on March 22nd, 2012.
15. The acts which constitute the factual basis for the Unfair Labor Practice occurred in 2010 and were performed solely by Rogan.
16. R & S did not legally exist in 2010 when the Unfair Labor Practices occurred. Further, no Respondent was involved in the decision to terminate Mr. Smith, Mr. Mercado or Mr. Mattei.
17. General Counsel's papers are misleading because they intentionally overlook this fact. Instead, they state that R & S was involved with Rogan during the "proceedings", meaning the subsequent efforts of the NLRB to enforce the January 28th, 2011 Settlement Agreement. That involvement did not, and could not, include the Unfair Labor Practices which occurred before R & S existed and before R & S had any involvement with Rogan.

18. The first time that General Counsel asserted any claim against R & S, or against Waste Services or ECSI, was December 17th, 2018, **a full eight and one-half years after** the Unfair Labor Practices were performed by Rogan in 2010.
19. No justifiable excuse exists for this inordinate delay.
20. Further, no justifiable reason is offered by General Counsel for why it did not assert its claim that R & S, Waste Services, or ECSI were liable for the bad acts of Rogan when it filed its Complaint in May 31st, 2012 in the proceeding known as Rogan II.
21. As evidenced by record before the Board in Rogan II, all of the facts which underlie the current proceeding were before the Administrative Law Judge when he conducted the seventeen (17) day trial resulting in the June 17th, 2013 Decision of the ALJ.
22. There is no legal, equitable or policy reason to allow General Counsel to split its legal case and to keep biting at the apple. Having lost on the issue of “alter ego” and “successor”, General Counsel should be estopped from coming back a second time, saying “hey, I lost the first time, but I have a different idea that might work, let me sue you again”.
23. Further, although the NLRB has been accorded broad discretion to award back pay that covers multiple years, there is no justification for the Board to consider commencement of a claim time barred by the applicable federal statute of limitations for FLSA back pay claims (2 to 3 years depending on intent); or the State law claim for breach of contract (6 years).
24. These issues should preclude General Counsel from asserting any claim against R & S, Waste Services, or ECSI for any claims related to Rogan 1.
25. General Counsel’s request to transfer the proceeding to the Board, as well as its request to strike various averments set forth in Respondents’ Amended Answer, should also be

denied. The facts are in dispute, or in other circumstances, the denials set forth by Respondents are misrepresented.

26. For example, and without limitation, General Counsel ignores and attempts to relitigate the prior finding of the Board that R & S is not the alter ego of Rogan, is not the successor to Rogan, and was not set up as a sham corporation to continue the operations of Rogan under a different name.
27. General Counsel takes issue with Respondents' limited denial of paragraph 1 (a) of the Specification. Respondents denied that portion of the allegation which states there was "common ownership" of Rogan and R & S. That denial is true. There was never any common ownership, nor did the ALJ, the Board or the Second Circuit ever find that there was "common ownership".
28. This is a prime example of General Counsel attempting to relitigate an issue already decided.
29. There are multiple examples of disputed fact which General Counsel attempts to overlook by its request to strike substantial portions of Respondents' Answer and to transfer the proceeding to the Board.
30. In this regard, if General Counsel establishes a basis for an award of back pay the employer has a right to dispute the amount of the claim by showing that an employee failed to remain in the labor market, refused to accept substantially equivalent employment, failed to diligently search for alternative work, or voluntarily quit employment without good reason.
31. In that regard, Mr. Roake apparently represented to General Counsel that he retired as of October 2012. However, in proceedings before Judge Carter of the United States District

Court for the Southern District of New York, his union, Local 813, represented that Roake voluntarily retired July 1st, 2012, approximately four (4) months earlier.

32. In addition, upon information and belief, after his termination from Rogan, Mr. Roake engaged in substantially equivalent employment with a different waste hauling company, City Carting. .
33. General Counsel's specification also asserts that claimants Roake, Smith and Revell would have earned on average four (4) hours of overtime every week. However, as set forth in the attached Revel payroll report, roll off drivers like Revel, Smith and Roake would, at best have worked approximately one hour of overtime per week (at most \$39.96 in overtime) from October 2011 until he retired on July 1, 2012. Exhibit F.
34. Revell testified before the ALJ on January 8, 2013. In his testimony he admitted that James Troy, the President of Local 813 at the time, provided him with the names of multiple companies that had open roll off positions available in October 2011. Revell made no effort to obtain this substantially equivalent work. Exhibit A.
35. Likewise, Roake made no effort to obtain employment from any of these entities.
36. General Counsel disputes R & S's position that it offered reinstatement to Smith by alleging that the offer was contingent upon Smith's resignation as a member of Local 813. That is misleading and overlooks the reason why the offer of employment by R & S is significant.
37. At the time that the offer was made, the employees of R & S had elected to be represented by Local 726, not by Local 813. Thus, had Smith accepted the offer of employment by R & S he would have been eligible to be a member of Local 726. This is a fact, not a condition. Further, the wages and benefits that would have been paid to Smith were

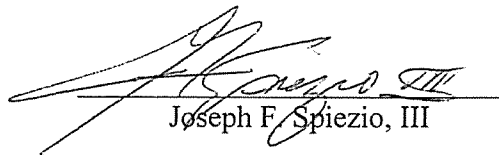
substantially equivalent, if not greater, than what he would have received as a Local 813 employee of Rogan. Thus, this allegation should not be stricken since it constitutes evidence of mitigation which needs to be considered if an award of back pay were to be made.

38. There are many other disputed facts with regard to the calculation of back pay that are summarized in a written response provided by R & S to Board Agent Rachel Kurtzleben in 2016. That summary is attached as Exhibit F to this Affidavit
39. There are multiple disputed facts which are set forth in an Exhibit G, which was submitted to the United States District Court in an action entitled *Local 813 Funds et al. v Rogan Brothers Sanitation, Inc.*, 12-cv-6249.
40. Among the disputed facts relevant to this proceeding is the fact that Rogan did not cease to exist; that R & S did not purchase Rogan; that R & S never had an opportunity to mitigate any labor liabilities of Rogan; that Rogan continued to operate as a separate company, with its own employees, vehicles, containers and contracts; that the majority of Rogan's equipment consisting of trucks and containers, as well as the majority of its commercial and municipal contracts, were never transferred to R & S; that Rogan was a signatory to Collective Bargaining Agreements with entities that R&S never dealt with, including Local 456, IBT and Local 282, IBT; that none of R & S's employees were ever members of those unions while employed by R&S; that R & S has always been a union shop, that R & S has never had any unfair labor practice charges filed against it by the union which represents its employees; that ECSI is a payroll administrator for various entities, with less than fifteen (15) employees; and that Waste Services has never had any dealings with Rogan.

41. Annexed hereto are the following exhibits which are either referenced in this Affidavit, or in Respondents' Memorandum of Law, or its Answer:

- a. Exhibit A – An excerpt of the testimony of Wayne Revell from January 8, 2013 in *Rogan II*.
- b. Exhibit B – Affidavit of Joseph Smith, dated February 24, 2011;
- c. Exhibit C – Letter from the Spiezio Organization;
- d. Exhibit D – Pinnacle Equity Security Agreement;
- e. Exhibit E – Affidavit of James Rogan from Rogan II;
- f. Exhibit F – R&S Waste Services LLC's backpay analysis provided to NLRB agent Rachel Kurtzleben.
- g. Exhibit G – R&S Waste Services LLC's Southern District of New York Local Rule 56.1 Statement of Material Facts for which no Genuine Dispute Exists filed in The United States District Court for the Southern District of New York, 12-cv-6249

WHEREFORE, it is respectfully requested that the Board deny General Counsel's motion to transfer this proceeding to the Board, to strike portions of Respondents' Amended Answer, and to grant partial summary judgment


Joseph F. Spiezio, III

Sworn to before me this
3rd Day of September 2019


Notary Public

JEFFREY D. BUSS
Notary Public Of The State Of New York
Qualified in Westchester County
02BU5032745
Exp. August 29, 2020

EXHIBIT A

A-666

- Vol. 6
January 08, 2013

<p style="text-align: right;">Page 679</p> <p>1 to be coming in, and they want to release all of the 813 men." 2 Q Okay. And you were still employed at Rogan Brothers -- 3 A Yes. 4 Q -- at that point? And Michael Vitrano was still employed at 5 Rogan Brothers; correct? 6 A Yes. 7 JUDGE GREEN: Well, you say you filled out an application 8 for R & S about a couple of days later. Can you get from the car 9 to the -- to that? 10 THE WITNESS: In the -- in the car drive to go pick up 11 the truck, Mike explained to me what was going to happen. He had 12 to release the 813 men. He had to let them go, so that went back 13 and forth, because to me, I -- you know, I kept arguing back and 14 forth with him saying, but we got two months left, you know, in 15 the contract. You going to let us go -- So he's like, "You know, 16 I feel really bad about it. I don't want you to go. I want you 17 to stay here." He says, "But -- but they're going to bring in 18 another Union and he says you're going to have to fill out 19 another application for another employee." And I told him that, 20 "You're going to have to give me some time." I said, "I can't 21 just do that, because I have so many -- so many years in the 22 Union, I didn't want to jump ship." 23 JUDGE GREEN: Okay. But -- but this is how you get from 24 one place to -- 25 THE WITNESS: Yes.</p>	<p style="text-align: right;">Page 681</p> <p>1 813? 2 A Yes, I said I told Jimmy Troy. I called him up and told him 3 what was going on, because I -- they wanted me to sign a -- a 4 card. 5 Q Okay. And what did he say to you? 6 A He'll get back to me and I guess whenever he found out 7 whatever he found out, he said sign whatever you got to sign to 8 keep your job. 9 Q Okay. Did you tell him you were going to lose your job at - 10 - 11 A Yes. 12 Q -- Rogan? 13 A Yes. 14 Q Did you tell him you were not going to get hired at R & S? 15 A I just told him that I was losing my job at Rogan. 16 Q Okay. 17 A I didn't say anything about R & S hiring or any of that. I 18 just don't him that I was losing my job at Rogan and they wanted 19 me to sign a waiver and everything else, and fill out an 20 application for the other company. 21 Q Okay. Did you get Jimmy Troy to get you a job at another 22 Local 813 shop? 23 A I said -- I asked him to look into it. 24 Q Okay. And did he get back to you? 25 A At the time he sent me, he called me to tell me to go to a</p>
<p style="text-align: right;">Page 680</p> <p>1 JUDGE GREEN: All right. That's what I'm asking. 2 THE WITNESS: Yes. 3 JUDGE GREEN: I'm asking what the transition was from the 4 car to the filing an application. 5 THE WITNESS: Look, you want a short sweet, it's a couple 6 of things. I figured I'd give you detail. It sounds better. 7 JUDGE GREEN: Right. Okay. That's fine. 8 BY MR. MAURO: 9 Q Okay. And did you ask Vitrano for an employment application 10 form? 11 A No. 12 JUDGE GREEN: But I take it, from what you're -- you 13 witnessed in the conversation was that you -- he was inviting you 14 to apply for a job? 15 THE WITNESS: He wanted me to stay there, but it was my 16 decision. 17 JUDGE GREEN: Okay. 18 BY MR. MAURO: 19 Q Okay. Did you discuss this conversation with anybody else? 20 A Meaning? 21 JUDGE GREEN: Other employees, I guess. 22 BY MR. MAURO: 23 Q Other employees, we'll start with. 24 A Probably. 25 Q Okay. Did you discuss it with any representative of Local</p>	<p style="text-align: right;">Page 682</p> <p>1 couple of places, but -- 2 Q Did you go? 3 A No. 4 Q Why not? 5 Q Because I know the places personally and I've been picking 6 up garbage for 28 years. I'm not going backwards. 7 Q Thank you. Did Jimmy Troy ask you to get cards signed for 8 813 -- 9 A Yes. 10 Q -- at this new company? 11 A Yes. 12 Q Did you try to get cards signed? 13 A When Jimmy Rogan said that he was going to put everybody in 14 813, yes. I asked Jimmy for cards and I gave them out to the 15 drivers who I thought were worthy of being in 813. 16 JUDGE GREEN: It sounds me like this is a -- I'm not sure 17 if we're in the same time frame. 18 THE WITNESS: This was before everything -- the car and 19 all. This was before. This was like early -- 20 BY MR. MAURO: 21 Q Okay. So let's start -- let's keep with the early part. 22 A This was before R & S was even in the picture. We had a 23 meeting in the yard with Jimmy Rogan and -- and Mike Vitrano. 24 And he said that he was thinking about bringing in an investor 25 and he wanted to put everybody in the Union. So I spoke to Jimmy</p>

EXHIBIT B

A-1035

February 24, 2011

Rogan Brothers Sanitation Inc
P.O. Box 1076
Yonkers, NY 10703

To whom it may Concern:

Re: Rogan Brothers
Sanitation Inc. Case
2-CA-40028,
regarding national
labor relations
board region 2

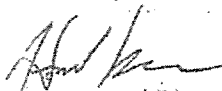
I, Joseph Smith being duly sworn, depose and states as follows;

1. I waive any and all back pay that is allegedly owed or due according to the National Labor Relations Board in its arbitrary decision that I requested not to be a part of.
2. I withdraw any complaint or allegations logged against my employer, Rogan Brothers Sanitation Inc. regarding any and all wages or back pay.
3. I respectfully request that any action taken on my behalf be withdrawn without any further notice.
4. I make this affidavit of my own free will and without and requests or demands of third parties.

Joseph Smith



Sworn before me on this
24th Day of February, 2011



Notary Public

HOWARD KASSMAN
NOTARY PUBLIC-STATE OF NEW YORK
No. 01KA6112367
Qualified in Suffolk County
My Commission Expires July 06, 2012

EXHIBIT C

Spiezio Organization, LLC
500 Mamaroneck Avenue
Harrison, New York 10528
914-378-0100

January 1, 2011

James Rogan
Rogan Brothers Sanitation, Inc.
PO Box 1076
Yonkers, New York 10703

Re: Line of credit loan

Dear Jim

I am sending this letter that I ask you to acknowledge before we move forward and structure loans and work on a consulting agreement.

The loan will be used for your Rogan Brothers Sanitations, Inc. only and not shared by the multiply internal operations of that company. The debts will be secured by a loan and security agreement covering all of the commercial sanitation customers, contracts and containers, compactors, accounts receivable and vehicles.

I also understand that the trucks are very old and have liens on them but we will file UCC filings on all and we will require a security agreement because of the financial situation your company is in.

My goal is to retain a law firm to handle your labor issues, obtain interim financing which was previously turned down by conventional lenders because of your tax issues and lastly to try to suggest some business controls.

I know we discussed your other operations but I will not be able to help you with ARJR Trucking Corp., Finne Brothers or your Rogan Brothers Sanitation, Inc., accounts in NYC. I know you run trailers and roll off container in the 5 boroughs, but for me to secure myself, it will take too long filing a license requirement with Business Integrity.

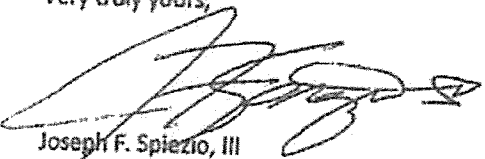
As further security I must obtain a Class A hauler license from Solid Waste in the event of your default. It is agreed that you will assist in any way legally possible. I will form a company and I will be the sole member and if you are able to pay me in full on or before July 31, 2011 then I will resign my interest upon full payment and the entity and license is all yours. I find this field interesting to me and in light of my previous 31 years in real estate and investing.

If I am forced to go into the Sanitation business due to your default to my entity please note that all of my consulting monthly fees, interest and principle will be combined and if I obtain my license then I will operate the Sanitation as complete satisfaction of the debt owed.

In closing, I am confident that this will be a great alternative and if we are not able to resolve some of your issues then I am comfortable with the collateral and confident it will work out for my organization.


As you know I am doing this based upon our previous loan history and that is why I have given you an option in the event of default.

Very truly yours,




Joseph F. Spiezio, III
Managing Director

Acknowledged



James M. Rogan
Individually



James M. Rogan
President

EXHIBIT D

SECURITY AGREEMENT

dated January 3rd 2011

among

Rogan Brothers Sanitation, Inc.
James M. Rogan

Debtor

and

Pinnacle Equity Group, LLC

Secured Party

SECURITY AGREEMENT

AGREEMENT, dated January 3, 2011, between Rogan Brothers Sanitation, Inc., a corporation, and James M. Rogan, each having an address at PO Box 1076, Yonkers, New York 10703 (collectively hereinafter referred to as "Debtor"), and Pinnacle Equity Group, LLC, a limited liability company, having an address at 17732 Highland Road, Suite G124, Baton Rouge, La 70810 ("Secured Party").

WITNESSETH:

WHEREAS, concurrently herewith Secured Party is lending to Debtor the sum of Eight Hundred Fifty Thousand Dollars (\$850,000.00), as evidenced by a Promissory Note of even date herewith (the "Note"); and

WHEREAS, in order to induce Secured Party to make said loan, Debtor has agreed to pledge to Secured Party certain property as security for the loan;

~~NOW THEREFORE, in consideration of Ten Dollars, and other valuable consideration, the receipt and sufficiency of which hereby are acknowledged, the parties hereto agree as follows:~~

1. **Definitions.** The following terms as used in this Agreement shall have the meanings set forth below:

"Collateral" shall mean all of the property set forth in Exhibit A attached hereto and made a part hereof, and all property of the same class or character acquired by Debtor subsequent to the date hereof, and all proceeds thereof, and all substitutions, replacements and accessions thereto.

"Obligations" shall mean all principal and interest due or to become due under the aforesaid Note, and any other indebtedness or liability of Debtor to Secured Party, direct or indirect, absolute or contingent, due or to become due, now existing or hereafter arising.

2. **Creation of the Security Interest.** Debtor hereby grants to Secured Party a security interest in all of the right, title and interest of Debtor in and to the Collateral to secure the full and prompt payment and performance of all of the Obligations.

3. **Debtor's Obligations to Pay.** Debtor shall pay and perform all of the Obligations of Debtor to Secured Party as the same may become due according to their terms. Debtor shall be liable for, and shall reimburse to Secured Party, all expenses, including reasonable attorneys' fees, incurred or paid in connection with establishing, perfecting, maintaining, protecting or enforcing any of Secured Party's rights and remedies hereunder.

4. Protection of the Collateral. Debtor shall defend the title to the Collateral against all claims and demands whatsoever. Debtor shall keep the Collateral free and clear of all liens, charges, encumbrances, taxes and assessments, and shall pay all taxes, assessments and fees relating to the Collateral. Upon request by Secured Party, Debtor shall furnish further assurances of title, execute any further instruments and do any other acts necessary to effectuate the purposes and provisions of this Agreement. The risk of loss of the Collateral at all times shall be borne by Debtor. Debtor shall keep the Collateral in good repair and condition and shall not misuse, abuse or waste the Collateral or allow the Collateral to deteriorate except for normal wear and tear.

5. Filing and Recording. Debtor, at its own cost and expense, shall execute and deliver to Secured Party any financing statements, and shall procure for Secured Party any other documents, necessary or appropriate to protect the security interest granted to Secured Party hereunder against the rights and interests of third parties, and shall cause the same to be duly recorded and filed in all places necessary to perfect the security interest of Secured Party in the Collateral. In the event that any recording or refiling thereof (or filing of any statements of continuation or assignment of any financing statement) is required to protect and preserve such security interest, Debtor, at its own cost and expense, shall cause the same to be re-recorded and/or refilled at the time and in the manner requested by Secured Party. Debtor hereby authorizes Secured Party to file or refile any financing statements or continuation statements with respect to the security interest granted pursuant to this Agreement which at any time may be required or appropriate, although the same may have been executed only by Secured Party, and to execute such financing statement on behalf of Debtor. Debtor hereby irrevocably designates Secured Party, its agents, representatives and designees, as agent and attorney-in-fact for Debtor for the aforesaid purposes.

6. Default. The occurrence of any one or more of the following events (hereinafter referred to as "Events of Default") shall constitute a default hereunder, whether such occurrence is voluntary or involuntary or comes about or is effected by operation of law or pursuant to or in compliance with any judgment, decree or order of any court or any order, rule or regulation of any administrative or governmental authority:

- (a) If Debtor shall default in the payment of any principal or interest due under the Note; or
- (b) If Debtor (or any of the parties which comprise Debtor) shall fail to pay, perform or observe any covenant, agreement, term or provision of this Agreement, or any other agreement or arrangement now or hereafter entered into between the parties hereto or with respect to any Obligation of Debtor (or any of the parties which comprise Debtor) to Secured Party; or
- (c) If any representation, warranty or other statement of fact herein or in any writing, certificate, report or statement at any time furnished to Secured Party pursuant to or in connection with this Agreement or the Note shall be false or misleading in any material respect; or

(d) If Debtor (or any of the parties which comprise Debtor) shall: admit in writing its inability to pay its debts generally as they become due; file a petition for relief under the bankruptcy laws or a petition to take advantage of any insolvency act; make an assignment for the benefit of creditors; commence a proceeding for the appointment of a receiver, trustee, liquidator or conservator of itself or the whole or any substantial part of its property; file a petition or answer seeking reorganization or arrangement or similar relief under the federal Bankruptcy Laws or any other applicable law or statute of the United States or any state; or if Debtor (or any of the parties which comprise Debtor) shall be adjudged a bankrupt or insolvent, or a court of competent jurisdiction shall enter any order, judgment or decree appointing a receiver, trustee, liquidator or conservator of Debtor (or any of the parties which comprise Debtor) or of the whole or any substantial part of the property of Debtor (or any of the parties which comprise Debtor) or approves a petition filed against Debtor (or any of the parties which comprise Debtor) seeking reorganization or similar relief under the federal Bankruptcy Laws or any other applicable law or statute of the United States or any state; or if, under the provisions of any other law for the relief or aid of debtors, a court of competent jurisdiction shall assume custody or control of Debtor (or any of the parties which comprise Debtor) or the whole or any substantial part of its property; or if there is commenced against Debtor (or any of the parties which comprise Debtor) any proceeding for any of the foregoing relief; or if Debtor (or any of the parties which comprise Debtor) by any act indicates its consent to, approval of, or acquiescence in any such proceeding; or

(e) If any creditor of Debtor (or any of the parties which comprise Debtor) for any reason whatsoever hereafter shall accelerate payment in whole or in part of any outstanding obligation owed to it by Debtor (or any of the parties which comprise Debtor) under any agreement or arrangement, or if any judgment against the Debtor (or any of the parties which comprise Debtor) or any execution against any of its property for any amount remains unpaid, unstayed or undismissed for a period in excess of ten days; or

(f) If Debtor (or any of the parties which comprise Debtor) or any guarantor or surety of any Obligation shall die or cease to exist; or

(g) If there occur any reduction in the value of the Collateral or any act of Debtor (or any of the parties which comprise Debtor) which imperils the prospect of the full performance or satisfaction of the Obligations.

7. Rights and Remedies. Upon the occurrence of an Event of Default, the Obligations shall immediately become due and payable in full without notice or demand. Secured Party shall have all rights and remedies provided by the Uniform Commercial Code in effect in the State of New York on the date hereof. In addition to, or in conjunction with, or substitution for such rights and remedies, Secured Party may at any time and from and after the occurrence of an Event of Default hereunder:

(a) with or without notice to Debtor, foreclose the security interest created herein by any available judicial procedure, or take possession of the Collateral, or any portion thereof, with or without judicial process, and enter any premises where the Collateral may be located for the purpose of taking possession of or removing the same, or rendering the same unusable, or disposing of the Collateral on such premises, and Debtor agrees not to resist or interfere therewith;

(b) require Debtor to prepare, assemble or collect the Collateral, at Debtor's own expense, and make the same available to Secured Party at such place as Secured Party may designate, whether at Debtor's premises or elsewhere;

(c) sell, lease or otherwise dispose of all or any part of the Collateral, whether in its then condition or after further preparation, in Debtor's name or in its own name, or in the name of such party as Secured Party may designate, either at public or private sale (at which Secured Party shall have the right to purchase), in lots or in bulk, for cash or for credit, with or without representations or warranties, and upon such other terms as Secured Party, in its sole discretion, may deem advisable; and ten days' written notice of such public sale date or dates after which private sale may occur, or such lesser period of time in the case of an emergency, shall constitute reasonable notice hereunder;

(d) execute and deliver documents of title, certificates of origin, or other evidence of payment, shipment or storage of any Collateral or proceeds on behalf of and in the name of Debtor;

(e) remedy any default by Debtor hereunder, without waiving such default, and any monies expended in so doing shall be chargeable with interest to Debtor and added to the Obligations secured hereby; and

(f) apply for an injunction to restrain a breach or threatened breach of this Agreement by Debtor.

If, after an Event of Default, Secured Party shall foreclose upon the security interest in the Collateral, Debtor shall pay to Secured Party, as compensation for the attorneys' fees of Secured Party, an amount equal to 10 percent of the then outstanding Obligations.

8. Cumulative Rights. All rights, remedies and powers granted to Secured Party herein, or in any instrument or document related hereto, or provided or implied by law or in equity shall be cumulative and may be exercised singly or concurrently on any one or more occasions.

9. Debtor's Representations and Warranties. Debtor hereby represents and warrants to Secured Party that:

(a) Debtor is not in default under any indenture, mortgage, deed of trust, agreement or other instrument to which it is a party or by which it may be bound.

Neither the execution nor the delivery of this Agreement, nor the consummation of the transactions herein contemplated, nor compliance with the provisions hereof, will violate any law or regulation, or any order or decree of any court of governmental authority, or will conflict with, or result in the breach of, or constitute a default under, any indenture, mortgage, deed or trust, agreement or other instrument to which Debtor is a party or by which Debtor may be bound, or result in the creation or imposition of any lien, claim or encumbrance upon any property of Debtor.

(b) Debtor has the power to execute, deliver and perform the provisions of this Agreement and all instruments and documents delivered or to be delivered pursuant hereto, and has taken or caused to be taken all necessary or appropriate actions to authorize the execution, delivery and performance of this Agreement and all such instruments and documents.

(c) Debtor is the legal and equitable owner of the Collateral, free and clear of all security interests, liens, claims and encumbrances of every kind and nature. Except as may be set forth in Exhibit A annexed hereto, no financing statement covering the Collateral or its proceeds is on file in any public office.

(d) No default exists, and no event which with notice or the passage of time, or both, would constitute a default under the Collateral by any party thereto, and there are no offsets, claims or defenses against the obligations evidenced by the Collateral, except as may be expressly set forth in Exhibit A annexed hereto.

10. Notices. All notices, requests, demands or other communications provided for herein shall be in writing and shall be deemed to have been properly given if sent by Federal Express courier or by registered or certified mail, return receipt requested, with postage prepaid, addressed to the parties at their respective addresses herein above set forth, or at such other addresses as the parties may designate in writing. Each of the parties which comprise Debtor immediately shall notify Secured Party of any change in the address of Debtor or discontinuance of the place of business or residence of Debtor.

11. Modification and Waiver. No modification or waiver of any provision of this Agreement, and no consent by Secured Party to any breach thereof by Debtor, shall be effective unless such modification or waiver shall be in writing and signed by Secured Party, and the same shall then be effective only for the period and on the conditions and for the specific instances and purposes specified in such writing. No course of dealing between Debtor and Secured Party in exercising any rights or remedies hereunder shall operate as a waiver or preclude the exercise of any other rights or remedies hereunder. All such rights and remedies shall continue unimpaired, notwithstanding any delay, extension of time, renewal, compromise or other indulgence granted with respect to any of the Obligations. Debtor hereby waives all notice of any such delay, extension of time, renewal, compromise or indulgence, and consents to be bound thereby as fully and effectually as if Debtor expressly had agreed thereto in advance. The aforesaid Note may be negotiated by Secured Party, without releasing Debtor or the Collateral.

12. Binding Effect. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, successors and assigns. Secured Party may assign this Agreement, and if assigned, the assignee shall be entitled, upon notifying Debtor, to the payment and performance of all of the Obligations and agreements of Debtor hereunder and to all of the rights and remedies of Secured Party hereunder, and Debtor will assert no claims or defenses Debtor may have against Secured Party against the assignee. The gender and number used in this Agreement are used for reference term only and shall apply with the same effect whether the parties are masculine, feminine, neuter, singular or plural.

13. Miscellaneous. This Agreement shall be construed in accordance with and shall be governed by the laws of the State of New York. The invalidity or unenforceability of any provision of this Agreement shall not effect the validity or enforceability of any other provision of this Agreement. Debtor covenants and agrees to execute and deliver to Secured Party on demand such additional assurances, writings and instruments as may be required by Secured Party for purposes of effectuating the intent of this Agreement. The captions in this Agreement are for convenience only, and shall not be considered in construing this Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement on the date first above written.

ROGAN BROTHERS JANITATION, INC.

By


President


James M. Rogan

PINNACLE EQUITY GROUP, LLC


By


Member

Acknowledgment for Rogan Brothers Sanitation, Inc.:

STATE OF NEW YORK, COUNTY OF WESTCHESTER, ss.

On the 3rd of January, 2011, before me, the undersigned notary public, personally appeared James M. Rogan, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.


Notary Public

My commission expires on
HOWARD KASSMAN
NOTARY PUBLIC-STATE OF NEW YORK
No. 01KA5112367
Qualified in Suffolk County
My Commission Expires July 06, 2012

STATE OF NEW YORK, COUNTY OF WESTCHESTER, ss.

On the 3rd of January, 2011, before me, the undersigned notary public, personally appeared James M. Rogan, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.


Notary Public


My commission expires on

HOWARD KASSMAN
NOTARY PUBLIC-STATE OF NEW YORK
No. 01KA5112367
Qualified in Suffolk County
My Commission Expires July 06, 2012

Acknowledgment for Pinnacle Equity Group, LLC:

STATE OF NEW YORK, COUNTY OF WESTCHESTER, ss.

On the 3rd of January, 2011, before me, the undersigned notary public, personally appeared Joseph F. Spiezio, III, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.


Notary Public

My commission expires on

HOWARD KASSMAN
NOTARY PUBLIC-STATE OF NEW YORK
No. 01KA6112367

Qualified in Sullivan County
My Commission Expires July 06, 2012

EXHIBIT E

STATE OF NEW YORK)
)ss.:
COUNTY OF WESTCHESTER)

James M. Rogan, being duly sworn, states that he is the President of Rogan Brothers Sanitation, Inc.

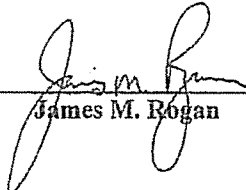
I am providing this affidavit to accompany the previous affidavit to clarify a few items you inquired about to R&S counsel. Please understand that my cooperation is solely based upon my assistance to a person that helped me when I needed the help and to clarify matters that only I would understand and have knowledge of. I am no longer represented by counsel and do not have the money to expend on the defense of any charges.

1. The NYS 45 list of employees were all dispatched from the Yonkers Yards.
2. The basis for the valuation for the loan was determined by a few factors. I have acquired an in depth knowledge of the customer and the equipment for 20 years. I purchased most of the equipment and have knowledge as to the value of a customer. Value can change after a short period if the new contractor fails to maintain services so there is no guaranty. The customers are not owned by the company and they are free to change with 30 day notice. Rogan did not include contracted/bid work.
3. I agreed to surrender collateral of customers for the areas of R&S is licensed to operate, which was Westchester. I only surrendered commercial customers which did not include any residential. Our Connecticut NYC or Municipal contracts were not surrendered. Rogan had in excess of 6,800 names on its customer list. The list was reviewed and customers outside the Westchester radius, Municipal contracts and over 90 days in arrears of payments to Rogan were eliminated. That consisted of 1100 customer of or less than 15% of my customers list.


4. I was not looking to avoid my contractual obligation to Pinnacle and this was the fastest and most cost effective way to resolve a potential problem forcing my entire company into Bankruptcy.
5. I took the financial assistance because my business was off 30% and this allowed me to operate and provide cash flow. The loan proceeds were used to cover payrolls and operational expenses.
6. During this time period many things were discovered that I was not aware of and that was theft from employees with hundreds of hours in overtime, equipment failures, a harsh winter, mounting debt for dumping bills, repairs and escalating fuel prices.
7. A large part of the financial issues were uncovered by my consultant who retained local counsel to file multiple actions against my previous accounting firm and law firm and we are presently in litigation. This organization is facing mounting legal battles and if it were not for the loan and Mr. Spiezio consulting efforts we would have been out of business.
8. Local 813 was aware of every financial issue this organization faced and was well aware of the financial assistance Pinnacle afforded my company. James Troy the VP of Local 813 was involved in all talks and aspects and to now state the opposite is not only typical but expected. James Troy and Local 813 had clear and direct knowledge that I was not affiliated with R&S and knew exactly what had occurred and to take this position is unjust and inappropriate.
9. Pinnacle had to advance payments to Local 813 (\$50,000.00), Waste Management (\$61,000.00), Action Carting (\$100,000.00) to eliminate seizing of the Rogan Accounts for dumping. The union had an executed confession of judgment if not paid.
10. Unfortunately the amounts due and the amounts I borrowed were clearly not enough and payroll checks were bouncing and things were not good and moral was even worse among the men.

11. My cooperation in providing this information is to complete my obligation to the other charged party who has done nothing but helped and has been burdened by a frivolous charge by a union that had no basis to take this action.
12. Rogan owed interest and other amounts to Pinnacle so it was in Rogan's best interest to resolve it in the expeditious and least litigious manner.
13. I am not able to obtain any financial records at this time since we are in the middle of litigation against our previous accountant and lawyer and our discovery demands are some of the information. We face millions of dollars in sales tax due to his negligence. All our records are in the hands of trial counsel and auditors.
14. None of the other entities mentioned in your subpoena are presently owned by me and I am not aware of any financial transactions regarding any of them. My spouse took control of those entities after our divorce in November 2010.
15. Joseph Spiezio is a good operator and will learn the business since he was forced to do so and his organization is 100% union, it is amazing to me that the NLRB continues this matter based upon a baseless complaint by a union that failed at every aspect and as the record shows that any men that worked for me were either going to be laid off because of rapid loss of business and get no assistance from Local 813..
16. Nobody was threatened by me or anyone in my organization. Mike Vetrano was a an employee and not an owner of Rogan. I thought he would be a valuable employee for R & S because of his years of experience in the industry. It was in his best interest to end his employment at Rogan because Rogan was quickly deteriorating. I understand he is retiring from R & S
17. Peter Liguori was never employed by Rogan. Peter is a great opportunity for R&S since he was not doing much business and was looking to work. He could not retire because his 30 years of service with Local 813 was insignificant. Peter closed is operations and always despised Local 813 for the demise of his father's business years earlier.

I will state in hopes this matter is finally resolved that R&S was a victim to all of these actions when all Mr. Spiezio did was make a loan to a friend and instead of it going bad, arrangements were made for it to be satisfied.


James M. Rogan

Sworn to before me this 6th
day of April 2012


Notary Public

HOWARD KASSMAN
NOTARY PUBLIC-STATE OF NEW YORK
No. 01KA6112367
Qualified in Suffolk County
My Commission Expires July 06, 2012

EXHIBIT F

For Settlement Purposes Only

Revel:

Regarding overtime, according to the attached payroll report for Revel's entire tenure, he averaged less than one hour per overtime per week. The report reflects hours based on Revel being paid on bi-monthly basis. As such, the four hours of overtime assumed in his backpay calculation are unsupportable and is to be reduced accordingly.

Notwithstanding the foregoing, while there is a presumptive rule allowing a discriminatee a 2-week period to begin his or her search for work following a discharge the rule is subject to rebuttal. *Rose Fence, Inc.*, 2016 NLRB LEXIS 838, *24 (N.L.R.B. Nov. 29, 2016). Revell testified on January 8, 2013 that the day he was told he was being laid off was the same day he was invited to apply to R & S. Revell testified he needed some time to think about the offer and indeed – "took time off" before applying to R & S. Revel further testified in response to the ALJ's question that it was his (Revel's) decision not to apply the moment the R & S job was offered. Revel further testified that James Troy, the 813 president at the time, sent Revell the names of employers that were hiring and Revell chose not to seek that employment. As such, the presumption has been rebutted with Revell's testimony and no backpay is owed. *Id.* at *26-27 ("I find it consistent with extant Board law to terminate the Respondent's ongoing backpay obligation at a time when: it has established that work was available for the laid off employees; it has shown that employees were aware of the option to seek return to work"); *Knickerbocker Plastic Co.*, 132 NLRB 1209, 1219 (1961) (recognizing that it is incumbent on a claimant to seek a job for which he has extensive experience)

In *St. George Warehouse I*, the Board held that once a respondent produces evidence that there were substantially equivalent jobs in the relevant geographic area available for a discriminatee during the backpay period, the General Counsel has the burden of producing evidence regarding a discriminatee's job search. Revell's testimony clearly demonstrates other jobs were available – as such general counsel is required to show what efforts Revell made to find employment. Please provide the information for further analysis.

Revell backpay: \$0

Roake:

Roake has represented that he retired as of October 2012. R & S understands that his retirement date was earlier than October 1, 2012. Please confirm his earlier date. As such, the backpay calculation is to be reduced by three months along with the tax calculation and interest. It is also R & S's understanding that Roake worked for City Carting. Please confirm that with him to ensure all interim earnings are properly credited to R & S.

As to the overtime assumptions, they too are overstated. As set forth in the Revel payroll report, Roake, a roll off driver like Revel, at best would have worked approximately one hour of overtime per week (at most \$39.96 in overtime) from October 2011 until he retired on July 1, 2012. As such, the overtime assumption of four hours per week is to be reduced accordingly.

On October 18, 2012, Roake testified that he was told employment was available at R & S but declined to apply. Since a roll off job was available at R & S and he chose not to apply, Roake failed to mitigate his damages thereby cutting off backpay completely and none is due. *Rose Fence, Inc.*, 2016 NLRB LEXIS 838, *26-27 (N.L.R.B. Nov. 29, 2016) (“I find it consistent with extant Board law to terminate the Respondent's ongoing backpay obligation at a time when: it has established that work was available for the laid off employees; it has shown that employees were aware of the option to seek return to work”).

Notwithstanding the foregoing, there are literally hundreds of sanitation companies for which Roake could have applied to for employment. See attached list of companies. While Roake is not permitted to limit his backpay to sanitation companies, the prodigious amount of companies makes his claim of not being able to find employment absurd at best. A fact supported by his claim that he drove no more than 90 miles in a one year period looking for employment – less than 1.7 miles per week. *Contractor Servs.*, 351 N.L.R.B. 33, 2007 NLRB LEXIS 393, 183 L.R.R.M. 1049, 2006-7 NLRB Dec. (CCH) P17,442, 351 NLRB No. 4 (N.L.R.B. 2007) (contacting less than one employer per month not diligent effort); *Knickerbocker Plastic Co.*, 132 NLRB 1209, 1219 (1961) (recognizing that it is incumbent on a claimant to seek a job for which he has extensive experience). . R & S will need to be provided evidence of the companies he applied to provide additional analysis of Roake’s failure to undertake reasonably diligent efforts to mitigate.

Notwithstanding the foregoing, as Revell testified on January 8, 2013, James Troy, the union president had names of companies that had open roll off positions available in October 2011. The assumptions for Roake indicate he couldn’t find work at all – the evidence contradicts the assumptions and therefore the calculations must reflect no backpay due because he failed to undertake reasonably diligent efforts to find employment that the union’s testimony at trial shows was available.

In *St. George Warehouse I*, the Board held that once a respondent produces evidence that there were substantially equivalent jobs in the relevant geographic area available for a discriminatee during the backpay period, the General Counsel has the burden of producing evidence regarding a discriminatee's job search. Revell’s testimony clearly demonstrates other jobs were available – as such general counsel is required to show what efforts Roake made to find employment. Please provide the information for further analysis.

Roake: backpay \$0

Smith:

As to the overtime assumptions, they too are overstated. As set forth in the Revel payroll report, Smith, a roll off driver like Revel, at best would have worked approximately one hour of overtime per week (at most \$40.23). As such, the overtime assumption of seven hours per week is to be reduced accordingly to no more than one hour per week.

Also, Smith’s W-2 for 2011 from Rogan Brothers shows that he earned \$40,103.11. Smith says his last day of employment was October 4, 2011. Thus, from the beginning of January 2011

through October 4, 2011 Smith earned \$40,103.11. Assuming the time he worked equates to 41 weeks, Smith earned approximately \$978 per week at Rogan. Assuming he worked through the end of 2011, he would have earned an additional \$10,759.37 (using 11 more weeks of the year x \$978). Thus, in 2011 he would have earned \$50,862.48. The calculations the Board provided for Smith show a quarterly wage of \$17,607 had he continued to be employed at Rogan, which equates to \$70,428.00 per year in alleged owed backpay. Based upon his 2011 W-2, it is seen that Smith's calculations are erroneously inflated by approximately \$20,000 per year or \$80,000 over the life of the backpay period. Based upon the 2011 W-2, Smith's quarterly income was \$12,715.62. Since his interim earnings were \$15,600, no backpay is due.

Notwithstanding the foregoing, Smith is not entitled to any backpay for another reason. Smith testified on October 17, 2012 that he was told that R & S was hiring and testified that he chose not to apply. As such, Smith failed to mitigate his damages and no backpay is owed. Of course, driving a roll off truck in the same geographic area for R & S would have been a suitable and substantially equivalent job – his admitted failure to apply precludes backpay. *Rose Fence, Inc.*, 2016 NLRB LEXIS 838, *26-27 (N.L.R.B. Nov. 29, 2016) (“I find it consistent with extant Board law to terminate the Respondent's ongoing backpay obligation at a time when: it has established that work was available for the laid off employees; it has shown that employees were aware of the option to seek return to work”); *Knickerbocker Plastic Co.*, 132 NLRB 1209, 1219 (1961) (recognizing that it is incumbent on a claimant to seek a job for which he has extensive experience).

Notwithstanding the foregoing, as Revell testified on January 8, 2013, James Troy, the union president had names of companies that had open roll off positions available in October 2011. The assumptions for Smith indicate he couldn't find work in 2011 and early 2012 – the evidence contradicts the assumption and therefore the calculations must reflect no backpay due because he failed to undertake reasonably diligent efforts to find employment. *Knickerbocker Plastic Co.*, 132 NLRB 1209, 1219 (1961) (recognizing that it is incumbent on a claimant to seek a job for which he has extensive experience).

In *St. George Warehouse I*, the Board held that once a respondent produces evidence that there were substantially equivalent jobs in the relevant geographic area available for a discriminatee during the backpay period, the General Counsel has the burden of producing evidence regarding a discriminatee's job search. Revell's testimony clearly demonstrates other jobs were available – as such general counsel is required to show what efforts Smith made to find employment. Please provide the information for further analysis.

Notwithstanding the foregoing, there are literally hundreds of sanitation companies for which Smith could have applied to for employment. See attached list of companies. The wages of the companies are likely comparable to what he was paid at Rogan. R & S having carried its burden will be entitled to see what Smith's efforts were in securing interim earnings. Please provide the information for further analysis.

Smith backpay: \$0.



APPROVED SELF-HAULER COMPANIES

The following companies have been issued Class 1 self-hauler registrations by the Business Integrity Commission. They are authorized to remove, collect or dispose of trade waste that is generated in the course of operation of such person's business. (Companies removing, collecting or disposing of construction and demolition debris must apply for Exemption from Licensing Requirements, otherwise known as Class 2 Construction and Demolition Registration).

FILE NUMBER	ACCOUNT NAME	TRADE NAME	STREET NAME	CITY	STATE	ZIP	PHONE
BIC-1683	A & J LANDSCAPING OF STATEN ISLAND INC.		348 ELVERTON AVENUE	STATEN ISLAND	NY	10308-	(718) 966-2461
BIC-1944	A & M IMBRIANO LANDSCAPING, INC.		153-16 80TH STREET	HOWARD BEACH	NY	11414-	(718) 845-9023
BIC-402	A&C LANDSCAPING & LAWN CARE OF S.I.		11 BRIARWOOD AVE	ATLANTIC HIGHLANDS	NJ	07716-	(718) 356-9420
BIC-489830	A&L LANDSCAPING INC.		45 WEST STREET	STATEN ISLAND	NY	10310-	
BIC-31	A&M GARDENING SERVICE INC.		178 AVENUE P	BROOKLYN	NY	11204	(718) 946-1193
BIC-4453	A&S LANDSCAPE DESIGN & CONSULTING, INC.	ANTHONY & SONS LANDSCAPE DESIGN	151-08 6TH ROAD	WHITESTONE	NY	11357-	(917) 559-2090
BIC-3259	A-ONE LANDSCAPING MANAGEMENT, INC.		154-35 128 STREET	COLLEGE POINT	NY	11356-	(718) 762-9740
BIC-3737	A. BIANCO LANDSCAPING INC.		660 GULF AVENUE	STATEN ISLAND	NY	10314-	(718) 420-0901
BIC-481477	A. BULFAMANTE LANDSCAPING, INC.		68 MARION DRIVE	NEW ROCHELLE	NY	10804	(914) 636-5000
BIC-467	A. MONTEMARANO LANDSCAPING CORP		1445 72 STREET	BROOKLYN	NY	11228	(718) 331-8222
BIC-1312	A.C.P. LANDSCAPING, INC.		19 MANILA PLACE	STATEN ISLAND	NY	10306-	(718) 667-5673
BIC-4547	A.L.F.A. LANDSCAPING & CONTRACTING INC.		2272 TILLOTSON AVENUE	BRONX	NY	10475-	(914) 573-3030
BIC-3890	AB GARDEN CENTERS, INC		162-24 DEPOT ROAD	FLUSHING	NY	11358-	(718) 762-2689
BIC-3903	ABEL VENTURA	A VENTURA LANDSCAPING	283 ELLERY STREET	BENTWOOD	NY	11717-	(347) 515-0072
BIC-1479	ADM LANDSCAPE CORP.		125-08 84TH RD	KEW GARDENS	NY	11415-	(718) 805-7272
BIC-3431	ADOLFO MORENO	ADOLFO MORENO LANDSCAPING	382 GRAND CENTRAL PLACE	INWOOD	NY	11096-	(516) 239-4956
BIC-507	ADVANCE LANDSCAPING, LLC.		24 ARNPRIOR STREET	STATEN ISLAND	NY	10302-	(718) 273-5144
BIC-1680	AGGER FISH CORP.		BROOKLYN NAVY YARD, 63 FLUSHING AVE, UNIT313	BROOKLYN	NY	11205-	(718) 855-1717
BIC-457	AIR-O-VAC SERVICE CORP.	CONSOLIDATED BOILER SERVICE	1416 FERRIS PLACE	BRONX	NY	10461	(718) 931-8300
BIC-3952	AL PAOLUCCI LANDSCAPING LLC		4208 FILLMORE AVENUE	BROOKLYN	NY	11234-	(718) 338-5131
BIC-3233	ALBERT FERRARI	A. FERRARI	57 HAMDEN AVE	STATEN ISLAND	NY	10306-	(718) 668-1421
BIC-3654	ALBERT SAVILLO	ALBERT SAVILLO	288 DOW AVENUE	CARLE PL	NY	11514-	(718) 441-6934
BIC-3527	ALEX F LANDSCAPING & GARDENING INC		P.O. BOX 242	FAR ROCKAWAY	NY	11691-	(516) 239-3062
BIC-4661	ALEXANDER LANDSCAPING CORP.		255-35 148TH DRIVE	ROSEDALE	NY	11422-	(516) 808-7900
BIC-3291	ALFRED J. LUDWIG	TOTN LAWN SERVICES	37 SPRAGUE AVE	STATEN ISLAND	NY	10307-	(718) 356-2126
BIC-4073	ALFREDO C GUERRA	RIO LEMPA LANDSCAPING	9005 161ST St	Jamaica	NY	11432-6107	(347) 371-5938
BIC-3873	ALL THINGS GREEN INC.		194 BARD AVENUE	STATEN ISLAND	NY	10310-	(718) 981-3956
BIC-3248	ALOIZIO BRASIL ALVES	ALVES LANDSCAPING	P.O. BOX 570047	WHITESTONE	NY	11357-	(347) 965-6812
BIC-3684	ALVAREZ & SONS LANDSCAPING CORP.		1390 CLOVE ROAD	STATEN ISLAND	NY	10301	(718) 981-5205

BIC-4563	AMERICAN ELM LANDSCAPING INC.	122 LAUREL DR.	NEW NYDE PARK	NY	11040-	(516) 302-8815
BIC-488120	AMERICAN LANDSCAPING OF NY INC.	4550 158TH ST	Flushing	NY	11358-3144	(718) 463-4829
BIC-3231	AMERISCAPE, CORP.	301 CROMWELL AVE	STATEN ISLAND	NY	10305-	(718) 979-2992
BIC-3834	ANDOLINA LANDSCAPING, INC.	5 ORMONDE PLACE	NEW ROCHELLE	NY	10801-	(914) 654-9174
BIC-3424	ANDRES FLORES	91-40 109TH STREET.	RICHMOND HILL	NY	11418-	(516) 239-3107
BIC-3184	ANDRZEJ GLAZ	218 49TH STREET	LINDENHURST	NY	11757-	(631) 957-6347
BIC-3928	ANGEL A GUZMAN	32 B COLUMBUS AVE	BRENTWOOD	NY	11717-	(917) 676-4563
BIC-1627	ANGELO GIUGLIANO LANDSCAPING INC.	1042 82ND STREET	BROOKLYN	NY	11228-	(718) 745-2991
BIC-416	ANGELO PIZZIRUSSO	1735 WEST 12TH STREET	BROOKLYN	NY	11204	(718) 256-6770
BIC-486	ANGELO'S NURSERY LAWN SERVICE	309 AVENUE X	BROOKLYN	NY	11223	(718) 382-9437
BIC-3886	ANIBAL LANDSCAPING CORP.	25 B HENDRICKSON AVE.	HEMPSTEAD	NY	11550-	(516) 489-5504
BIC-415	ANTHONY IMBRIALE	149-59 TAHOE STREET	OZONE PARK	NY	11417	(718) 848-6519
BIC-3504	ANTHONY PALMIERI LANDSCAPING CO., INC.	820 SOUTH FULTON AVE.	MOUNT VERNON	NY	10550-	(914) 699-2257
BIC-829	ANTHONY VARVARA LANDSCAPING INC.	412 WOODDALE AVENUE	STATEN ISLAND	NY	10301-	(718) 447-3242
BIC-3592	ANTOLIN RAMIREZ	35-30 153RD STREET APT 4B	FLUSHING	NY	11354-	(347) 403-5184
BIC-3748	ANTONINO D'AMORE	25 WHITEWOOD RD.	WHITE PLAINS	NY	10603-	(914) 592-0192
BIC-805	ANTONIO BIANCANIELLO	163-15 20TH ROAD	WHITESTONE	NY	11357	(718) 352-2358
BIC-522	ANTONIO CASTELLANO	1 PLEASANT PLAINS AVENUE	STATEN ISLAND	NY	10309	(718) 356-3195
BIC-503	ANTONIO DISTASIO	8717 17 AVENUE	BROOKLYN	NY	11214	(718) 837-3736
BIC-2729	ANTONIO GUERRA	85-13 213 STREET	HOLLIS HILLS	NY	11427-	(718) 657-1762
BIC-817	ANTONIO NATALE LANDSCAPING, INC.	201 WHITE RD.	MINEOLA	NY	11501	(718) 598-0346
BIC-3120	ANTONIO SALERNO	101-26 102ND STREET	OZONE PARK	NY	11416-	(718) 845-7648
BIC-1988	ANTONIO SQUARCIAFICO GARDENER	164 JOHNSON AVENUE	STATEN ISLAND	NY	10307-	(718) 984-9750
BIC-499024	ARBOR TREE EXPERTS, INC.	31 CORBETT PL	BLAUVELT	NY	10913	(718) 892-1848
BIC-3807	ARMANDO ALVARENGA	138-32 90TH AVENUE, SUITE B8	JAMAICA	NY	11435-	(516) 425-8765
BIC-3343	ARNOLDO'S GARDENING, INC.	61-21 163RD STREET	FRESH MEADOWS	NY	11365	(718) 463-7829
BIC-4619	ARREDONDO LANDSCAPING CORP.	2272 TILLOTSON AVENUE	BRONX	NY	10475-	(718) 652-6100
BIC-3597	ASPEN LANDSCAPING, INC.	12-48 150TH STREET SUITE 104	WHITESTONE	NY	11357-	(516) 354-8212
BIC-3653	AUDELIO D. CALERO	65 WEBERFIELD AVENUE	FREEPORT	NY	11520-	(718) 877-3956
BIC-3225	AVANTI LANDSCAPING INC.	PO BOX 630043	LITTLE NECK	NY	11363-	(718) 428-8434
BIC-977	B & P SERVICES OF STATEN ISLAND, INC.	426 GALLYA GROVE	MORGANVILLE	NJ	07751-	(732) 620-8900
BIC-2607	B & R LANDSCAPING, INC.	792 SHELTON AVENUE	STATEN ISLAND	NY	10309-	(718) 948-8702
BIC-3420	B&D LANDSCAPING	264 MORRIS AVENUE	INWOOD	NY	11096-	(516) 239-3043
BIC-2079	BARON HIRSCH CEMETERY ASSOCIATION, INC.	1126 RICHMOND AVENUE	STATEN ISLAND	NY	10314-	(718) 698-0162
BIC-517	BARRY KENNY LANDSCAPE CONTRACTOR, INC.	163-15 22 AVENUE	WHITESTONE	NY	11357-	(718) 224-4768
BIC-3746	BART VARVARA LANDSCAPING & GARDENING LLC.	1138 66TH ST	Brooklyn	NY	11219-5927	(718) 236-1316
BIC-3774	BARTOLOME AREVALO	8625 VAN WYCK EXPRESSWAY L15	BRIARWOOD	NY	11435-	(646) 431-4745
BIC-741	BASSO LANDSCAPING INC.	63 Windy Hollow Way	Staten Island	NY	10304-1154	(718) 980-0199
BIC-491332	BASSO LAWN MAINTENANCE INC	193 ALTER AVE	STATEN ISLAND	NY	10304	(917) 554-6840
BIC-3712	BAY RIDGE LANDSCAPING INC.	167 AUBURN AVENUE	STATEN ISLAND	NY	10314-	(718) 354-7393
BIC-4387	BAYSIDE LANDSCAPING AND DESIGN CORP.	42-42 77TH STREET	ELMHURST	NY	11373-2948	(646) 516-1046
BIC-488101	BEAR TREE SERVICE, INC.	42 HIGHLAND AVE	PORT WASHINGTON	NY	11050-	(516) 944-6333
BIC-489526	BEDFORD LANDSCAPE MANAGEMENT LLC	118 ARMSTRONG AVENUE	STATEN ISLAND	NY	10308	(718) 702-0027
BIC-3909	BELCASTRO LTD	215 LAMPORT BLVD	STATEN ISLAND	NY	10305-	(718) 833-6566
	FLORES LANDSCAPING					
	ANDREW'S LANDSCAPING					
	ANGELS LANDSCAPING					
	ANGELO PIZZIRUSSO LANDSCAPING					
	ANTHONY IMBRIALE LANDSCAPING & GARDENING					
	ANTOLIN R. LANDSCAPING					
	ANTONINO D'AMORE LANDSCAPING GARDENING					
	ANTONIO BAINCANELLO LANDSCAPING					
	ANTHONY CASTELLANO LANDSCAPING					
	TONY DISTASIO LANDSCAPE & GARDENING					
	TONY GUERRA					
	A. SALERNO CUSTOM & EXOTIC LANDSCAPING					
	ARMANDO LANDSCAPING					
	JESSE GARDENING AND LANDSCAPING					
	AREVALO LANDSCAPING AND GARDENING					
	BASSO LANDSCAPING					

BIC-486489	BELLA'S LANDSCAPING INC.	201 Park Ave	Staten Island	NY	10302-1444	(718) 759-7260
BIC-486059	BEST GREENVIEW LANDSCAPING INC.	P.O.BOX 180202	RICHMOND HILL	NY	11418	(718) 570-1791
BIC-33571	BEST LANDSCAPING & CONSTRUCTION, INC.	29 LINDEN BLVD.	HICKSVILLE	NY	11801-	(917) 881-9880
BIC-3310	BIG LOUIS LANDSCAPING INC.	149-31 45TH AVE	FLUSHING	NY	11355-	(718) 353-6245
BIC-3844	BILL TSUGRANES	24 WENTWORTH DRIVE	DIX HILLS	NY	11746-	(631) 667-3416
BIC-490303	BLOOMFIELD LAWN CARE INC.	23 IDAHO AVENUE	STATEN ISLAND	NY	10309	
BIC-4099	BLUE SKY LANDSCAPING SERVICES INC	161-05 96TH STREET	HOWARD BEACH	NY	11414-	(718) 848-8682
BIC-4600	BLUEJAY LANDSCAPING & CLEANING INC.	149 CLINTON PL.	STATEN ISLAND	NY	10302-	(718) 273-9013
BIC-486906	BOBBY'S LANDSCAPE & DESIGN INC.	15042 19TH Ave	Whitestone	NY	11357-3129	(347) 672-7898
BIC-1109	BOTANICAL LANDSCAPING INC.	151-23 29 AVENUE	FLUSHING	NY	11354-	(718) 463-1508
BIC-443	BREEZY POINT COOPERATIVE, INC.	202 30 ROCKAWAY POINT BOULEVARD	ROCKAWAY POINT	NY	11697	(718) 945-2300
BIC-489529	BROOKLYN LANDSCAPING & SPRINKLER SYSTEM CORP.	203 AVENUE T APT 2F	BROOKLYN	NY	11223	(347) 692-9394
BIC-4119	BRYAN SCHILLING	327 51ST STREET	LINDENHURST	NY	11757-	(631) 956-1601
BIC-4666	C & C LANDSCAPING, INC.	185 DEAN STREET	VALLEY STREAM	NY	11580-	(516) 285-6735
BIC-3363	C & J LANDSCAPING, INC.	2469 COYLE STREET	BROOKLYN	NY	11235-	(347) 408-9067
BIC-4237	C & SON MAINTENANCE INC	65 PRINCE STREET	STATEN ISLAND	NY	10304-	(718) 876-5389
BIC-476336	CALIXTO LANDSCAPING INC.	100 SPARTAN AVENUE	STATEN ISLAND	NY	10303	(718) 698-0583
BIC-3405	CAMACHIO'S LANDSCAPING INC	12 LAGRANGE PLACE	STATEN ISLAND	NY	10303-	(347) 276-1381
BIC-3467	CAPRI DESIGN GROUP LLC	4005 VICTORY BLVD	STATEN ISLAND	NY	10314-	(718) 494-1297
BIC-1793	CARDINALE LANDSCAPING, INC.	37 CROAK AVENUE	STATEN ISLAND	NY	10314-	(718) 605-7500
BIC-3789	CAREY SMITH	177 ANDERSON STREET	TRENTON	NY	08611-	(718) 551-7961
BIC-4430	CARLOS A. GONZALEZ RIVAS	P. O. BOX 960261	INWOOD	NY	11096-	(347) 952-0258
BIC-3484	CARLOS BENAVIDES	119-32 195TH STREET	ST. ALBANS	NY	11412-	(347) 836-3091
BIC-3398	CARLOS E. GUZMAN	30 ESSEX ROAD	ELMONT	NY	11003-	(516) 233-1044
BIC-3204	CARLOS GONZALEZ	GONZALEZ LANDSCAPING AND LAWN MAINTENANCE	STATEN ISLAND	NY	10302-	(347) 524-4163
BIC-491180	CARLOS HUMBERTO MEJIA	CARLOS MEJIA LANDSCAPING	INWOOD	NY	11096	(516) 371-0163
BIC-4299	CARLOS R. CRUZ	CARLOS LANDSCAPING	INWOOD	NY	11096-	(516) 301-6844
BIC-489439	CARMELO'S LANDSCAPING CORP.	27 SLAYTON AVENUE	STATEN ISLAND	NY	10314	(347) 345-7079
BIC-18	CARMINE BARRICELLA	2823 AVENUE P	BROOKLYN	NY	11229	(718) 692-2174
BIC-3693	CARMINE LANDSCAPING INC.	96-36 149TH AVENUE	OZONE PARK	NY	11417-	(718) 738-2707
BIC-3296	CARMINE SESA	1316 73 STREET 2ND FL	BROOKLYN	NY	11228-	(718) 331-1291
BIC-4362	CAS PROPERTY CARE, LLC	169 DITMARS STREET	BRONX	NY	10464	(914) 438-1313
BIC-3247	CASANOVA GARDENING	1582 EAST 36TH STREET	BROOKLYN	NY	11234-	(718) 998-4643
BIC-3404	CATARINO BERMUDEZ	211-11 46TH RD	BAYSIDE	NY	11361-	(718) 423-5210
BIC-834	CATHOLIC CEMETERIES	80-01 METROPOLITAN AVENUE	MIDDLE VILLAGE	NY	11379	(718) 894-4888
BIC-481276	CEJA LANDSCAPING, INC.	308 WASHINGTON AVENUE	NEW ROCHELLE	NY	10801	(914) 576-5472
BIC-3615	CESAR DE LA ROSA	P.O. BOX 506	BRONX	NY	10452-	(347) 932-1396
BIC-3287	CHARISMA GARDENING & LANDSCAPING LTD.	17 AVALON CT	STATEN ISLAND	NY	10303-	(718) 442-6996
BIC-487297	CHARLES GEISLER LANDSCAPING LLC	25 Aymar Ave	Staten Island	NY	10301-4103	(718) 981-5305
BIC-490628	CHARLES PENN	204-11 45 DRIVE	BAYSIDE	NY	11361-	(917) 861-7768
BIC-4380	CHARLES' LANDSCAPING & MAINTENANCE LLC	P.O. BOX 20561	FLORAL PARK	NY	11001-	(516) 351-9635
BIC-1400	CHELSEA GARDEN CENTER EAST, INC.	365 BRIDGE STREET, SUITE 111PRO	BROOKLYN	NY	11201	(212) 727-3434
BIC-830	CIAMPA LANDSCAPING & CONSTRUCTION INC.	187-39 87TH RD	JAMAICA ESTATES	NY	11432-2425	
BIC-9	CJP GARDENING INC.	75-27 164TH STREET	FRESH MEADOWS	NY	11366-	(718) 380-0800

BIC-1818	CLASSIC LANDSCAPING SERVICE INC.		100 EDGE GROVE AVENUE	STATEN ISLAND	NY	10312-	(718) 227-1591
BIC-751	CLEARVIEW GARDENS FIRST CORPORATION		P.O. BOX 337	WHITESTONE	NY	11357	(718) 352-8701
BIC-3850	CLEARVIEW TREE AND LAND CORP.	BUDGET TREE SERVICE / VALENCIA LANDSCAPING	P.O. BOX 10325	WESTBURY	NY	11590-	(516) 640-5586
BIC-3631	CON-KEL LANDSCAPING, INC.		P.O. BOX 267	FLORAL PARK	NY	11001-	(516) 775-0413
BIC-4506	CONSTANTINE CONSTANTINE PROFESSIONAL LANDSCAPE INC		301 ARLINE STREET	STATEN ISLAND	NY	10314-	(347) 245-0423
BIC-2543	COZUMEL LAWN SPRINKLERS, CORP.		33-29 110TH STREET	CORONA	NY	11368-	(718) 651-9268
BIC-3840	CRISTOBAL DELGADO	C. DELGADO LANDSCAPING	94 SEA CLIFF AVE.	GLEN COVE	NY	11542-	(347) 387-5745
BIC-4029	CUT RIGHT LANDSCAPING & CONSTRUCTION INC.		59 POMPEY AVENUE	STATEN ISLAND	NY	10312-	(718) 216-3032
BIC-2559	CUTTING EDGE LANDSCAPING & LAWN MAINTENANCE, INC.		371 SEAVER AVENUE	STATEN ISLAND	NY	10305-	(718) 667-5635
BIC-486869	CWM LANDSCAPING CORP.		83 ROGER AVENUE	INWOOD	NY	11096	(516) 567-8505
BIC-755	D & C CASTELLANO, INC.		2317 AVENUE K	BROOKLYN	NY	11210	(718) 377-8226
BIC-3430	D & D LANDSCAPING INC.		2066 HOMECREST AVENUE	BROOKLYN	NY	11229-	(718) 531-0173
BIC-488788	D. R. C. LANDSCAPING INC.		3041 WAVERLY AVENUE	OCEANSIDE	NY	11572	(516) 678-5821
BIC-4210	D.W.V. LANDSCAPE DESIGN INC.		297 ABINGDON AVE	STATEN ISLAND	NY	10308-	(718) 736-5768
BIC-1607	DAFV LANDSCAPING CORP.	IANNI LANDSCAPING	2414 EAST 11ST	BROOKLYN	NY	11235-	(718) 209-3238
BIC-3750	DAHILL LANDSCAPING & DESIGN CORP.		15 WYNDHAM LANE	HOLBROOK	NY	11741-	(917) 468-3345
BIC-4312	DAMIANO DELL'OLIO	DELL'OLIO LANDSCAPING AND GARDENING	54 GREELEY AVENUE	STATEN ISLAND	NY	10306-	(917) 440-9143
BIC-2938	DAN FORTE LANDSCAPING LLC		8 CAYUGA AVE.	STATEN ISLAND	NY	10301-	(718) 720-1937
BIC-3533	DANIEL MOLINA	DANIEL MOLINA LANDSCAPING	14016 34th Avenue Apt 1005	Flushing	NY	11354-3061	(516) 315-2117
BIC-479396	DATTOLI LANDSCAPING INC.		11 ROMAN AVENUE	STATEN ISLAND	NY	10314	(718) 494-5043
BIC-4697	DAVID KERR	DAVE'S LANDSCAPING	9428 133Rd Ave	Ozone Park	NY	11417-2022	(718) 641-8936
BIC-4081	DAVID'S LANDSCAPING & LAWN SPRINKLERS INC.		P.O. BOX 300-444	BROOKLYN	NY	11230-	(718) 614-9646
BIC-420	DE SANTO LANDSCAPING & GARDENING INC.		1958 70TH STREET	BROOKLYN	NY	11204	(718) 836-3480
BIC-410	DELUCA LANDSCAPING INC.		5021 AMBOY RD	STATEN ISLAND	NY	10312-	(718) 227-1690
BIC-4549	DENISE CORINO GERWER	ISLAND WIDE LANDSCAPING	195 CROWN AVENUE	STATEN ISLAND	NY	10312-	(917) 330-0517
BIC-479054	DESANTO LANDSCAPING & IRRIGATION, LLC		2926 CONEY ISLAND AVENUE	BROOKLYN	NY	11235	(718) 880-7396
BIC-4532	DOMENICK BULFAMANTE & SONS, INC.		94 1ST STREET	NEW ROCHELLE	NY	10801-	(914) 636-0722
BIC-2706	DOMINGO PEDRO	DOMINGO PEDRO LANDSCAPING / CONTRACTING	146 FULTON STREET	STATEN ISLAND	NY	10304-	(718) 273-8485
BIC-3859	DONALD FRANCOMANO	D&L LAWN SERVICES	5 TUDOR STREET	STATEN ISLAND	NY	10308-	(718) 966-8221
BIC-3801	DONHAUSER LAND SERVICES INC.		71-01 ASTORIA BLVD.	EAST ELMHURST	NY	11370-	(718) 278-0515
BIC-3809	DORATO LANDSCAPING CORPORATION		18 LAKE AVENUE	HAZLET	NJ	07730-	(732) 670-6837
BIC-3778	DOUGLAS RAMOS	DOUGLAS RAMOS LANDSCAPING	147-15 NORTHERN BLVD 3P	FLUSHING	NY	11355-	(917) 284-7923
BIC-3612	DRAGONETTI BROTHERS LANDSCAPE NURSERY & FLORIST INC.		129 LOUISIANA AVENUE	BROOKLYN	NY	11207-	(718) 451-1300
BIC-483873	DRUZZI AND SONS MANAGEMENT LLC		218 ABINGDON AVENUE	STATEN ISLAND	NY	10308	(718) 644-0958
BIC-3586	DUQUE LANDSCAPING CORP.		718 NORTHERN PKWY	UNIONDALE	NY	11553-	(516) 385-3719
BIC-3245	E. RIVAS ENTERPRISES, LLC		26616 BRIDGEWATER AVE	FLORAL PARK	NY	11004-	(718) 347-1528
BIC-3711	E.C. LANDSCAPE, LLC		252 PACIFIC AVE	LAWRENCE	NY	11559-	(516) 371-3440
BIC-2054	E.G. PLASTICS LLC		116 39TH STREET	BROOKLYN	NY	11232-	(718) 788-3733
BIC-3200	E.T. LANDSCAPING OF S.I., INC.		PO BOX 50093	STATEN ISLAND	NY	10305-	(718) 815-5659
BIC-489299	EDGAR E. ULLOA	EDGAR'S LANDSCAPING	42 ZAVATT ST.	INWOOD	NY	11096-	(347) 782-7777
BIC-3871	EDGARDO UMANZOR	ED UMANZOR LANDSCAPING	59 CUNNINGHAM AVE.	UNIONDALE	NY	11553-	(516) 539-0956
BIC-395	EDGEWATER PARK OWNERS COOPERATIVE, INC.		1 Centre Edgewater Park Dr	Bronx	NY	10465-3555	(718) 829-8282
BIC-3563	EDUARDO A. HERNANDEZ	HERNANDEZ LANDSCAPING	104-19 93RD AVENUE	RICHMOND HILL	NY	11418-	(718) 849-4214
BIC-776	EDWARD JAMES JAVORA	EDWARD J JAVORA	14940 18th Ave	Whitestone	NY	11357-3123	(718) 746-6616

BIC-4075	EFRAIN PEREZ FUENTES	FUENTES LANDSCAPING	8907 169TH STREET APT. 1H	JAMAICA	NY	11432-	(718) 725-0878
BIC-3900	EGER LANDSCAPING INC.		45-65 OCEANIA STREET	BAYSIDE	NY	11361-	(718) 229-1506
BIC-3969	ELEGANT LAWNS & LANDSCAPING, INC.		260 DOUGHTY BOULEVARD	INWOOD	NY	11096-	(877) 591-5296
BIC-476951	ELENITSON ANGEL	ANGEL LANDSCAPING SERVICE	59-44 159TH St	Fresh Meadows	NY	11365-1411	(917) 416-8547
BIC-475262	ELIAS R. MARTINEZ	A.L.J. LANDSCAPING	193 HEBERTON AVENUE	STATEN ISLAND	NY	10302	(347) 407-1748
BIC-842	ELIO SERRUCA	ELIO SERRUCA	4499 147 STREET	WHITESTONE	NY	11357	(718) 490-7091
BIC-867	ELMONT CEMETERY, INC.		306 ELMONT ROAD	ELMONT	NY	11003	(516) 328-1300
BIC-4031	EMIL YEDOWITZ LANDSCAPING CORP.		PO BOX 613	ARDSLEY	NY	10502-	(914) 377-9039
BIC-3416	ENRIQUE TURCIOS	ENRIQUE LANDSCAPE	59 PEARL STREET	INWOOD	NY	11096-	(516) 239-4599
BIC-489956	ENZO GERARDI	GERARDI'S FARMER'S MARKET	130 LONDON COURT	TOMS RIVER	NY	08753	(718) 727-7787
BIC-3451	ERICK MARTINEZ	ERICK GARDENER & LANDSCAPING	153-21 FOCH BLVD	JAMAICA	NY	11434-	(718) 725-6755
BIC-3212	ERIK MALDONADO LANDSCAPING		P.O. BOX 311217	JAMAICA	NY	11431	(347) 239-4639
BIC-4655	ERIK SCOTT TIELIS	TIELIS LANDSCAPING	254-10 NORTHERN BLVD. ROOM 202	LITTLE NECK	NY	11362	(718) 224-0219
BIC-4566	ERIX RAMIREZ	ERIX RAMIREZ LANDSCAPING	529 Beach 67Th St APT 1	Arverne	NY	11692-1310	(718) 471-5692
BIC-3624	ERNESTO ALVARADO	ERNESTO ALVARADO LANDSCAPING	3 FAIRWAY DRIVE	INWOOD	NY	11096-	(516) 812-8632
BIC-491003	ESQUIOJ, J. LANDSCAPING, CORP		2701 GOETHALS RD. NORTH, APT F-20	STATEN ISLAND	NY	10303	(347) 500-3879
BIC-487717	ESTUDILLO LANDSCAPING, CORP.		84 Lexington Ave	Staten Island	NY	10302-2023	(917) 250-1503
BIC-481821	ETON DOUGLAS	ETON LANDSCAPING SERVICE	2 WILTON ROAD	VALLEY STREAM	NY	11580-	(718) 723-5597
BIC-441	EUROPA LANDSCAPE CORP.		327 ELTINGVILLE BOULEVARD	STATEN ISLAND	NY	10312-	(718) 356-4408
BIC-3644	EUSEBIO SANCHEZ BASTIDA	SANCHEZ LANDSCAPE	2 CRABBS LANE	STATEN ISLAND	NY	10314-	(347) 254-3118
BIC-482889	EVER A. URIAS	URIAS LANDSCAPING	47 WALCOTT AVENUE	INWOOD	NY	11096	(516) 589-6545
BIC-421	EVERGREEN LANDSCAPING INC.		1229 83RD STREET	BROOKLYN	NY	11228	(718) 680-0307
BIC-4632	EVOLUTION LANDSCAPE SERVICES LTD.		37 MAPLE PARKWAY	STATEN ISLAND	NY	10303-	(718) 720-1929
BIC-4101	EZRA CAMPBELL	CAMPBELL LANDSCAPING	209-29 111TH RD	QUEENS VILLAGE	NY	11429-	(646) 258-7276
BIC-487837	F & M LANDSCAPING OF NY CORP.		42 Clinton Ave	Inwood	NY	11096-2312	(516) 239-4028
BIC-535	F&S LANDSCAPING & GARDENING INC.		56 SHOREHAM ROAD	MASSAPEQUA	NY	11758-	(516) 798-2613
BIC-3781	F. CASTELLANO LANDSCAPING ASSOCIATES, INC.		103 HAYES STREET	GARDEN CITY	NY	11530-	(516) 352-9398
BIC-4012	FAMILY TREE SERVICE INC.		110 A DINSMORE STREET	STATEN ISLAND	NY	10314-	(718) 698-2725
BIC-514	FAMOUS HORSE INC.	VIM JEANS	164-01 JAMAICA AVENUE	JAMAICA	NY	11432-	(718) 301-6080
BIC-3211	FATHER & SON LANDSCAPING, INC.		222-20 DAVENPORT AVE	QUEENS VILLAGE	NY	11428-	(718) 217-8908
BIC-3459	FBLG OF STATEN ISLAND, INC.		P.O. BOX 61367	STATEN ISLAND	NY	10306-	(347) 680-2862
BIC-3250	FELIPE A. ANDRADES	F. P. LANDSCAPING	123-02 11TH AVENUE	COLLEGE POINT	NY	11356-	(917) 502-0965
BIC-485395	FERMIN LOBO LOBO	FERMIN LANDSCAPING	40-30 162ND STREET FLOOR 3	FLUSHING	NY	11358	(917) 443-4724
BIC-485152	FINISTERRA CORP.		18-30 121ST STREET	COLLEGE POINT	NY	11356-	(347) 264-7178
BIC-3497	FIORE LANDSCAPING, INC.		110-26 101 AVE	RICHMOND HILL	NY	11419-	(718) 845-3049
BIC-4042	FIORINI LANDSCAPE INC.		124 HALF HOLLOW RD	MELVILLE	NY	11747-	(631) 253-0321
BIC-3772	FITZBERT CAMPBELL	MOTHER NATURE LANDSCAPING SERVICE	116-40 237TH STREET	ELMONT	NY	11003-	(516) 285-3948
BIC-3397	FITZROY STONE	NEIGHBORHOOD GARDENING SERVICE	P.O. BOX 21	GLEN COVE	NY	11452-	(917) 681-8469
BIC-2843	FORDHAM UNIVERSITY		441 E. FORDHAM ROAD	BRONX	NY	10458-	(718) 817-3840
BIC-756	FOREVER GREEN LAWNSCAPING INC.	IMPECCABLY GREEN LAWNSCAPING	622 ROCKAWAY STREET	STATEN ISLAND	NY	10307	(718) 967-4615
BIC-1647	FOREVERGREEN LANDSCAPING INC.		136 BIONIA AVE	STATEN ISLAND	NY	10305-	(718) 816-0802
BIC-4096	FORTRESS CONSTRUCTION & LANDSCAPING, INC.		174 Beach 124Th St	Rockaway Park	NY	11694-1840	(646) 423-6178
BIC-3861	FRANCESCO VENTIMIGLIA	FRANCO LANDSCAPING	250 MAIN STREET	EAST ROCKAWAY	NY	11518-	(646) 872-3939
BIC-4329	FRANCISCO SOSA	SOSA LANDSCAPING	P.O.BOX. 900642	FAR ROCKAWAY	NY	11690-	(718) 471-2425

BIC-3252	FRANCO'S LANDSCAPING, INC.	155-11 16TH DRIVE	WHITESTONE	NY	11357-	(718) 461-1878
BIC-3686	FRANGELLA LANDSCAPING INC.	31 LESLIE AVE	STATEN ISLAND	NY	10305-	(718) 273-9215
BIC-3668	FRANK & SONS LANDSCAPING CORP.	3052 SEAVIEW LANE	BRITTON	NY	11710	(516) 826-1724
BIC-4013	FRANK ADESSO AND FAMILY LANDSCAPING AND GARDENING COMPANY	99 HOUSTON STREET	STATEN ISLAND	NY	10302-	(718) 448-5646
BIC-1609	FRANK CARUCCI	517 W CASWELL AVENUE	STATEN ISLAND	NY	10314-	(718) 494-1828
BIC-4526	FRANK CERAVOLO	6355 82ND PI	Middle Village	NY	11379-1960	(646) 498-8504
BIC-488	FRANK COMPETIELLO LANDSCAPING INC.	291 GREAVES AVENUE	STATEN ISLAND	NY	10308	(718) 317-8691
BIC-3292	FRANK FRANCIAMORE	50 GAIL DRIVE	NEW ROCHELLE	NY	10805-	(914) 636-1415
BIC-490061	FRANK FRANCIAMORE, INC.	156 MONTGOMERY AVENUE	SCARSDALE	NY	10583	(914) 725-9558
BIC-489443	FREDDIE CASTELLANO	123 PACIFIC AVE	STATEN ISLAND	NY	10312	(917) 882-4118
BIC-3446	FREDY A. SANTOS	40 CHESTNUT ROAD	INWOOD	NY	11096-	(516) 637-9336
BIC-3240	FREDY ZELAYA	148-13 15TH AVE	WHITESTONE	NY	11357-	(718) 357-5134
BIC-3888	FRUCTUOSO GIL	1992 CONEY ISLAND AVENUE APT 2F	BROOKLYN	NY	11223-	(347) 289-0248
BIC-3632	FUENTES LANDSCAPING & CONSTRUCTION INC.	57 LARGEE STREET	STATEN ISLAND	NY	10304-	(347) 782-8736
BIC-3964	FUSCHETTO LANDSCAPING INC.	81 JAMES STREET	FRANKLIN SQUARE	NY	11010-	(516) 437-5457
BIC-488098	G & F OLIVEROS LANDSCAPING INC.	570 5TH AVENUE, 4J	NEW ROCHELLE	NY	10801-	(914) 494-9401
BIC-3360	G & G LANDSCAPING INC.	48-18 190TH STREET	FRESH MEADOWS	NY	11365	(718) 229-0970
BIC-436	G&D LANDSCAPING CORP.	2139 57 STREET	BROOKLYN	NY	11204-	(718) 256-7600
BIC-490155	G. DELLA PASQUA LANDSCAPING, INC.	38 HILLSIDE TERRACE	STATEN ISLAND	NY	10308	(718) 227-7329
BIC-4057	G. RUGGIERO LANDSCAPING INC.	200 PRESENTATION CIRCLE	STATEN ISLAND	NY	10312	(718) 605-9115
BIC-3718	GABRIEL LANDSCAPING INC.	1251 73RD STREET	BROOKLYN	NY	11228-	(718) 680-7163
BIC-3320	GAETANO CALTABELLOTTA	49 WALNUT ST	NEW ROCHELLE	NY	10801-	(914) 632-8511
BIC-498	GALLO'S LANDSCAPING & GARDENING INC.	1825 80 STREET	BROOKLYN	NY	11214	(718) 232-3593
BIC-2617	GARDELLA LAWN SERVICE, LLC	100 KINGHORN STREET	STATEN ISLAND	NY	10312-	(718) 966-1703
BIC-3923	GARDEN OF EDEN LANDSCAPING CONTRACTOR INC	13 CYPRESS RD	INWOOD	NY	11096-	(516) 371-6913
BIC-491197	GARDEN WORLD, INC.	197-23 47 AVENUE	FLUSHING	NY	11358	(718) 224-6789
BIC-1349	GARDIN LANDSCAPING INC.	445 DECATUR AVENUE	STATEN ISLAND	NY	10314-	(718) 761-2475
BIC-3694	GAUDIO LOPRESTI	158 ANN STREET	VALLEY STREAM	NY	11580-	(516) 872-8676
BIC-471496	GAV LAND SCAPING INC.	475 Bement Ave 2ND FL	Staten Island	NY	10310-2122	(347) 459-2461
BIC-3307	GB'S LANDSCAPING, LTD.	159 SPRUCE ST.	WEST HEMPSTEAD	NY	11552-	(516) 483-4899
BIC-774	GENERAL LANDSCAPING DESIGN INC.	8124 13 AVENUE	BROOKLYN	NY	11228	(718) 680-0985
BIC-2787	GERARDO DEVITO	80 COLFAX AVENUE	STATEN ISLAND	NY	10306-	(718) 980-2587
BIC-3325	GIANNI GIAMBRONE LANDSCAPING SERVICE LLC	3526 McOWEN AVENUE	BRONX	NY	10475-	(718) 653-1516
BIC-3931	GIORGIO AGOSTINO	2245 THIEMANN AVE.	BRONX	NY	10469-	(718) 515-6698
BIC-863	GIOVANNI MACCHIA LANDSCAPING & GARDENING INC.	6514 12TH AVENUE	BROOKLYN	NY	11219-	(718) 331-8527
BIC-423	GIOVANNI MASULLO	1313 71St St	Brooklyn	NY	11228-1609	(718) 259-4837
BIC-3176	GIOVANNIELLO LANDSCAPE, INC.	14-96 UTOPIA PARKWAY	WHITESTONE	NY	11357-	(718) 767-9438
BIC-3449	GIUSEPPE CANTIELLO	1 MERTON STREET	NEW ROCHELLE	NY	10801-	(914) 438-3461
BIC-3483	GIUSEPPE CIROTTI	12403 Hillside Avenue	Richmond Hill	NY	11418-1819	(718) 441-0218
BIC-3305	GIUSEPPE LOCCISANO	75 LINDER PLACE	MALVERNE	NY	11565-	(516) 887-9359
BIC-438	GREEN ACRE LANDSCAPING & GARDENING CO. INC.	188 Pulaski Ave	Staten Island	NY	10303-2722	(718) 556-3456
BIC-1611	GREEN EX LANDSCAPING, INC.	132-37 57TH AVENUE	FLUSHING	NY	11355-	(718) 888-2135
BIC-3603	GREEN GRO, INC.	48-50 210th STREET	BAYSIDE	NY	11364-	(718) 229-2734
BIC-3055	GREEN TOP LANDSCAPING INC	115 RIVINGTON AVENUE	STATEN ISLAND	NY	10314-	(718) 494-8485

BIC-4069	GREEN VALLEY LANDSCAPING CORP.		226 E. JAMAICA AVENUE	VALLEY STREAM	NY	11580-	(516) 593-4059
BIC-3717	GREGORY LEE	LEEWAY GARDENING	1306 EAST 101 STREET	BROOKLYN	NY	11236-	(631) 383-3436
BIC-3506	H GONZALEZ LANDSCAPING INC		173-08 47TH AVE	FLUSHING	NY	11358-	(718) 279-0631
BIC-3192	H. N. O. LANDSCAPING INC		98 COTTER AVENUE	STATEN ISLAND	NY	10306-	(718) 344-0317
BIC-1271	HAMILTON LANDSCAPE GARDENS & SUPPLY INC.		9215 FORT HAMILTON PKWAY	BROOKLYN	NY	11209-	(718) 491-6350
BIC-3473	HANDYMAN LANDSCAPING CO., INC.		8727 133RD STREET	RICHMOND HILL	NY	11418-	(646) 522-9407
BIC-487019	HARVEY LANDSCAPING CORP.		2440 GILMORE STREET	EAST ELMHURST	NY	11369-	(718) 779-4160
BIC-4100	HECTOR JUAREZ	JUAREZ LANDSCAPING	87-77 169TH STREET APT. A1	JAMAICA	NY	11432-	(718) 790-3451
BIC-4525	HECTOR WUG	HECTOR LANDSCAPING	77-17 30TH AVENUE APT. 3F	E ELMHURST	NY	11370-	(917) 686-0824
BIC-3517	HERBERTH R. ARGUETA	HERBERTH GARDENER	237 VANDERBILT AVENUE	BRENTWOOD	NY	11717-	(631) 873-4386
BIC-3407	HERBETH A. OSEGUEDA		85-43 150TH STREET 1FL	JAMAICA	NY	11435-	(718) 380-5495
BIC-3618	HERMAN SERVICES, INC.		161 PEARSALL DR. 1E	MOUNT VERNON	NY	10552	(718) 653-3791
BIC-489308	HICKS NURSERIES, INC.		100 JERICHO TPKE	WESTBURY	NY	11590	(516) 334-0066
BIC-3724	HILARION RAFAEL ANGEL BALBUENA	ANGEL LANDSCAPING	209 61ST STREET APT. 1F	BROOKLYN	NY	11220-	(718) 492-1697
BIC-3805	HINES & ZAFFARESE LANDSCAPING, INC.		150 BROADWAY	GARDEN CITY PARK	NY	11040-	(516) 747-3095
BIC-3138	HORACE JONES	JONES LAWN SERVICE	3 LIVINGSTON AVE	STATEN ISLAND	NY	10314-	(718) 698-1095
BIC-3895	HUDSON LANDSCAPING, LLC		24 BROOKSIDE PLACE	NEW ROCHELLE	NY	10801-	(914) 636-8349
BIC-3953	IANDOLO NURSERY & LANDSCAPING, INC.		1344 E 64 ST.	BROOKLYN	NY	11234-	(718) 251-3705
BIC-3155	IL GIARDINO INC		1067 MORRIS PARK AVE	BRONX	NY	10461-	(917) 257-8181
BIC-440	ILLIANO LANDSCAPE CONTRACTING, INC.		2371 FOREST AVE	STATEN ISLAND	NY	10303-	(718) 448-1006
BIC-4204	IMBRIANO'S LANDSCAPING INC.		98 OHIO AVENUE	MASSAPEQUA	NY	11758-	(516) 804-0211
BIC-4232	INDEPENDENT LANDSCAPING CORPORATION		250 - 17 RUNIMORE TERRACE	LITTLE NECK	NY	11362-	(718) 225-3136
BIC-3796	IRISH MIKE'S LANDSCAPING SERVICE INC		876 ANNETTE DR	WANTAGH	NY	11793-	(516) 221-0822
BIC-3795	ISABEL ALAS RONQUILLO	GREEN LAWN LANDSCAPE	P.O.BOX 567	UNIONDALE	NY	11553-	(516) 567-9778
BIC-486376	ISABEL GUZMAN	I.G. LANDSCAPING	9734 Allendale St, 2C	Jamaica	NY	11435-4609	(347) 251-2590
BIC-310	ISLAND GARDENING & LANDSCAPING INC.		84 FINLAY AVENUE	STATEN ISLAND	NY	10309	(718) 317-7196
BIC-488952	ISRAEL ZAVALA LANDSERVICE INC.		146-38 105TH AVE	JAMAICA	NY	11435-4900	(718) 739-7029
BIC-3643	J & A LAWNSCAPING, CORP.	TRU-GREEN LAWNSCAPING	111 - 02 ROCKAWAY BEACH BLVD.	ROCKAWAY PARK	NY	11694-	(718) 252-8821
BIC-4298	J & D LANDSCAPING & GARDENING, INC		515 41ST STREET 2ND FLOOR	BROOKLYN	NY	11232-	(845) 893-3632
BIC-487055	J & H LANDSCAPING INC.		10416 103RD AVE	Coney Park	NY	11417-1720	(718) 738-1969
BIC-3190	J & J LANDSCAPING		147-15 NORTHERN BLVD 2F	FLUSHING	NY	11354-	(516) 881-0710
BIC-3607	J & L LANDSCAPE DEVELOPMENT, INC.		P.O. BOX 520 563	FLUSHING	NY	11352-	(516) 322-0839
BIC-186	J & L LANDSCAPING INC.		702 CATON AVENUE	BROOKLYN	NY	11218	(718) 438-3199
BIC-3819	J & P POOL, INC.		240 LUCHILLE AVE	EL MONTE	NY	11003	(516) 616-0127
BIC-3178	J FLORES LANDSCAPING LLC		202-06 53RD AVE	BAYSIDE	NY	11364	(718) 464-3443
BIC-4127	J&A LANDSCAPING, INC.		29-48 171 ST STREET	FLUSHING	NY	11358-	(718) 358-6546
BIC-412	J. FUSCHETTO LANDSCAPING INC.		1338 74 STREET	BROOKLYN	NY	11228	(718) 256-2381
BIC-487906	J. MARQUEZ LANDSCAPING INC		116 Applegate Dr	Central Islip	NY	11722-1924	(347) 972-7702
BIC-1495	J. PIZZIRUSSO LANDSCAPING CORP.		7104 AVENUE W	BROOKLYN	NY	11234-	(516) 378-2404
BIC-3709	J.A VASQUEZ LANDSCAPING CORP.		1 ABRAMS PL	INWOOD	NY	11096-	(917) 543-6166
BIC-815	J.K.S., INC.	J & K LANDSCAPING	125 INDUSTRIAL LOOP UNIT E	STATEN ISLAND	NY	10309	(718) 317-1426
BIC-3993	JAR LANDSCAPING CORP.		122 5TH AVE	NEW ROCHELLE	NY	10801-	(914) 275-6133
BIC-1654	JC LANDSCAPING & DESIGN INC.		60-54 69TH PLACE 2ND FL	MASPETH	NY	11378-	(718) 672-7323
BIC-4656	JESUS A. MARQUEZ	J.A.M. LANDSCAPING	35-28 153RD STREET	FLUSHING	NY	11354-	(718) 321-0881

BIC-484925	JESUS E. ARZUBE BRIONES	ARZUBE LANDSCAPING	136-42 MAPLE AVE APT 4G	FLUSHING	NY	11355	(718) 219-9926
BIC-4612	JESUS L. VALENCIA		181 AIRVIEW PLACE	NEW ROCHELLE	NY	10805-	(914) 774-9562
BIC-4344	JHONNATTAN DOMINGUEZ	JHONNATTAN D. LANDSCAPING	2340 MOTT AVENUE APT 1-C	FAR ROCKAWAY	NY	11691-	(917) 470-3617
BIC-3843	JIMMY J. POCHON	JR LANDSCAPING	900 CHURCH ST	BALDWIN	NY	11510-	(516) 244-9443
BIC-3306	JL & SONS LANDSCAPING INC.		403 WALKER STREET	STATEN ISLAND	NY	10303-	(718) 720-2545
BIC-3940	JOAQUIN RIVAS	RIVAS LANDSCAPE GARDENING	47 FAIRDALE DRIVE	BRENTWOOD	NY	11717-	(631) 231-0876
BIC-408	JOE COMMISSO & SON LANDSCAPING, INC.		1950 69TH STREET	BROOKLYN	NY	11204	(718) 331-6210
BIC-24	JOE MONTEMARANO LANDSCAPING, INC.		153 FOSTER ROAD	STATEN ISLAND	NY	10309-	(718) 227-5636
BIC-1252	JOHN GAUDIUSO LANDSCAPING CORP.		100 PROVIDENCE STREET	STATEN ISLAND	NY	10304-	(718) 351-2279
BIC-1060	JOHN M. CESTARO	CESTARO LANDSCAPING & MAINTENANCE	8616 256Th St	Floral Park	NY	11001-1406	(718) 347-1632
BIC-490230	JOHN MINI, DISTINCTIVE LANDSCAPES LTD.		250 BRENNER DRIVE	CONGERS	NY	10920	(845) 267-5300
BIC-807	JOHN NAHABEDIAN	JOHN NAHABEDIAN LANDSCAPING	90-08 156 AVENUE	HOWARD BEACH	NY	11414	(718) 843-6359
BIC-3047	JOHN P. ARRABITO	JOHN P. ARRABITO LANDSCAPING	471 Foster Rd	Staten Island	NY	10309-2245	(718) 984-3715
BIC-3775	JORGE A. AGUILAR	JORGE A. LANDSCAPING	35 E VALLEY STREAM BLVD	VALLEY STREAM	NY	11580-	(516) 284-6734
BIC-3490	JORGE DEL PRIORE	JORGE DEL PRIORE LANDSCAPING	20 DAFFODIL AVENUE	FRANKLIN SQUARE	NY	11010-	(516) 486-2337
BIC-3349	JORGE GARCIA	DULCE LANDSCAPING	200 CATHERINE STREET	STATEN ISLAND	NY	10302-	(347) 645-9848
BIC-4300	JOSE A AREVALO	J.A.A. LANDSCAPING	147-10 41ST AVENUE APT#2E	FLUSHING	NY	11355-	(718) 813-0740
BIC-3236	JOSE A PLACIOS	ANTONIO LAWN MAINTENANCE	33- 39 PARSON BLVD 2ND FLOOR	FLUSHING	NY	11354-	(718) 353-3317
BIC-4034	JOSE A ROMERO	JOSE A ROMERO LANDSCAPING	33 Cheshire Rd	Inwood	NY	11096-1001	(516) 313-7192
BIC-3787	JOSE A. AREVALO	AREVALO LANDSCAPING	35-30 153 ST APT. 4F	FLUSHING	NY	11354-	(646) 229-1492
BIC-3776	JOSE A. CRUZ	JOSE A. CRUZ LANDSCAPING	47 WALCOTT AVENUE	INWOOD	NY	11096-	(347) 510-2703
BIC-4173	JOSE A. MARTINEZ	MARTINEZ LANDSCAPING	147-10 41 AVE APT 6L	FLUSHING	NY	11355-	(347) 445-4970
BIC-3929	JOSE A. MORENO	JOSE A. MORENO LANDSCAPE AND DESIGN	42-42 158 STREET 1ST FLOOR	FLUSHING	NY	11358-	(917) 592-9855
BIC-488909	JOSE A. PARADA	JOSE A. PARADA LANDSCAPING	138 SEA CLIFF AVE APT #B	GLEN COVE	NY	11542	(516) 739-2901
BIC-3450	JOSE A. ZELAYA	JOSE LANDSCAPING	111-03 208 STREET	QUEENS VILLAGE	NY	11429-	(646) 387-2204
BIC-3470	JOSE ALEJANDRO NOVOA	J A N LANDSCAPING	43-12 217 STREET APT 2	BAYSIDE	NY	11361	(718) 539-2302
BIC-3814	JOSE BARTOLO RODRIGUEZ	J.B. LANDSCAPING	P.O. BOX 564407	COLLEGE POINT	NY	11356-	(917) 642-4240
BIC-3125	JOSE C. GIL	GIL'S BROS. LANDSCAPE	194 MIDLAND AVENUE	STATEN ISLAND	NY	10306-	(718) 351-6965
BIC-4195	JOSE CALDERON	CALDERON LANDSCAPING COMPANY	10925 Merrick Boulevard Apt 3H	Jamaica	NY	11433-3006	(516) 474-9162
BIC-3369	JOSE CANALES	JOSE CANALES LANDSCAPING	157 FRONT AVENUE	BRENTWOOD	NY	11717-	(516) 661-2235
BIC-3227	JOSE DAVID RODRIGUEZ	JDR LANDSCAPING	4223 192Nd St, 2nd floor	Flushing	NY	11358-2939	(718) 939-7549
BIC-3994	JOSE E. LOBO-QUINTANILLA	JOSE LANDSCAPING	158-52 75TH RD. APT#2	FLUSHING	NY	11366-	(718) 969-4534
BIC-3634	JOSE GARCIA RAMIREZ	J. GARCIA RAMIREZ LANDSCAPING	P.O. BOX 960014	INWOOD	NY	11096-	(347) 268-7914
BIC-3380	JOSE I UMANA	UMANA LANDSCAPING	10925 Merrick Blvd, APT. 5F	Jamaica	NY	11433-3037	(718) 480-6029
BIC-3185	JOSE JESUS PLATERO	JOSE LANDSCAPING	159 HOFFMAN AVE.	ELMONT	NY	11003-	(516) 554-3330
BIC-3220	JOSE L. ZUNIGA	ZUNIGA LANDSCAPING UNLIMITED	259 - 31 147TH ROAD	ROSEDALE	NY	11422-	(917) 335-4764
BIC-3799	JOSE L. COREAS	COREAS LANDSCAPING ENTERPRISE	42-62 157TH STREET APARTMENT A4	FLUSHING	NY	11355	(718) 463-7008
BIC-3350	JOSE LOVO LANDSCAPING CORP.		1989 MURRAY HILL STREET	ELMONT	NY	11003-	(917) 559-9046
BIC-3614	JOSE M LANDSCAPING CORP.		211 CLAY PITTS RD	EAST NORTHPORT	NY	11731-	(631) 266-2058
BIC-489501	JOSE MARTIN AREVALO	J M A LANDSCAPE	69 EAST SHORE ROAD, APT 1	MANHASSET	NY	11030	(516) 869-9396
BIC-3884	JOSE O VASQUEZ	JOSE VASQUEZ LANDSCAPING	166 BEACH 25TH STREET	FAR ROCKAWAY	NY	11691-	(516) 743-0911
BIC-3387	JOSE P. CRUZ	JOSE P. CRUZ LANDSCAPING	380 PEARSALL AVENUE	CEDARHURST	NY	11516-	(516) 428-7039
BIC-3758	JOSE R. ANDERSON	ANDERSON LANDSCAPING	9 BEEKMAN STREET	INWOOD	NY	11096-	(516) 242-3695
BIC-4172	JOSE RAUL AMAYA	J.RAUL LANDSCAPING	29-44 BEACH CHANNEL DR. APT 6B	FAR ROCKAWAY	NY	11691-	(718) 327-3910

BIC-3666	JOSE SANTOS	SANTOS LANDSCAPING	108-12 85TH AVE.	RICHMOND HILL	NY	11418-	(718) 805-0156
BIC-3854	JOSE V PORTILLO	PORTILLO LANDSCAPING	147-15 NORTHERN BLVD # 3C	FLUSHING	NY	11354-	(347) 245-8428
BIC-3390	JOSE VALENTIN ROMERO	ROMERO LANDSCAPING	479 BAY VIEW AVENUE	INWOOD	NY	11096-	(718) 337-5135
BIC-3552	JOSE W. LOVO	JOSE WILLIAM LANDSCAPING SERVICE	160-33 78TH ROAD	FRESH MEADOWS	NY	11366-	(917) 291-8742
BIC-3946	JOSEPH BULFAMANTE & SON, INC		229 ELM STREET	NEW ROCHELLE	NY	10805-	(914) 632-5973
BIC-354	JOSEPH L. IANDOLO	JOSEPH L. IANDOLO, LANDSCAPE GARDENER	391 Fireborn St	Staten Island	NY	10306-5841	(718) 646-5311
BIC-397	JOSEPH LOCCISANO CORP.		1978 COYLE STREET	BROOKLYN	NY	11229	(718) 339-3837
BIC-3605	JOSEPH P. LUKA		46 DARCEY AVENUE	STATEN ISLAND	NY	10314-	(718) 698-9425
BIC-3660	JOSEPH SOFIELD CITY-SCAPE, INC.	RICHMOND LANDSCAPING	5 WILLIS AVENUE	FLORAL PARK	NY	11001-	(516) 488-3355
BIC-487589	JOSSES LAWN CARE CORP.		46 Hill Ave	Elmont	NY	11003-2415	(516) 437-5182
BIC-487342	JR LANDSCAPING OF NEW YORK INC.		17 EAST SAINT MARKS PL.	VALLEY STREAM	NY	11580	(646) 338-0767
BIC-3395	JRG'S OUTDOOR DESIGN, INC.		191 PALMER AVE	STATEN ISLAND	NY	10302-	(718) 981-0486
BIC-3066	JRS BOILER INC.		P O BOX 1018	YORKTOWN HGTS	NY	10598-	(914) 962-5840
BIC-3403	JUAN A ROMERO LANDSCAPING CORP.		154 WANSEER AVENUE	INWOOD	NY	11096-	(516) 371-0383
BIC-3377	JUAN CARLOS MARTINEZ	JCM LANDSCAPING	87-52 109TH STREET	RICHMOND HILL	NY	11418-	(917) 279-6636
BIC-3402	JUAN D. BELTRAN	BELTRAN LANDSCAPING	143 MOTT AVE.	INWOOD	NY	11096-	(516) 371-1951
BIC-4502	JUAN F. MARTINEZ	J. F. MARTINEZ LANDSCAPING	1160 REDFERN AVENUE	FAR ROCKAWAY	NY	11691-	(516) 250-0470
BIC-3937	JUAN J TORRES	MAPLE TREE LANDSCAPING	14-28 150TH STREET APT. 2	WHITESTONE	NY	11357-	(718) 541-3692
BIC-3308	JUAN M. SANCHEZ	BROOKLYN SUNSHINE LANDSCAPING	414 - 40TH STREET	BROOKLYN	NY	11232-	(718) 427-4352
BIC-4002	JUAN P. CANALES	JUAN P. LANDSCAPING	100 W. NICHOLAI STREET	HICKSVILLE	NY	11081	(516) 287-6642
BIC-3194	JULIA NORMA GOMEZ - AGUILAR	CARLOS LANDSCAPING	10 BOND STREET, 2ND FL	STATEN ISLAND	NY	10302-	(718) 682-1972
BIC-4203	JVG LANDSCAPING CORP.		611 E 21ST STREET APT. 2B	BROOKLYN	NY	11226-	(646) 284-2908
BIC-485547	K R TRUCKING USA , INC.		13724 155TH St	Jamaica	NY	11434-4308	(347) 248-0976
BIC-3762	K W PRICE LANDSCAPING LLC		4319 BRONXWOOD AVE	BRONX	NY	10466-	(718) 324-6667
BIC-485	KAYDEE LAWN MAINTENANCE INC.		19 MCKEE AVENUE	STATEN ISLAND	NY	10308	(718) 984-5126
BIC-4334	KELCO LANDSCAPING, INC.		40 AUSTIN BLVD.	COMMACK	NY	11725-	(631) 462-2952
BIC-3683	KENNETH LEE	KENNETH LEE LANDSCAPING	60 6TH AVENUE	HUNTINGTON STA	NY	11746-	(631) 421-6042
BIC-4379	KENRICK LANDSCAPING & HANDYMAN INC.		87-31 133RD STREET	RICHMOND HILL	NY	11418-	(718) 262-0265
BIC-3738	KEVIN BISHOP LANDSCAPING, INC.		141-16 184TH STREET	SPRINGFIELD GARDENS	NY	11413-	(718) 341-2805
BIC-3001	KINGS COUNTY LANDSCAPING, INC.		25 TUDOR STREET	STATEN ISLAND	NY	10308-	(718) 317-7048
BIC-453	KINGS COUNTY NURSERIES INC.		625 NEW YORK AVENUE	BROOKLYN	NY	11203	(718) 493-2363
BIC-1133	L & G DESIGN CORP.		147-24 9 AVENUE	WHITESTONE	NY	11357-	(917) 217-4510
BIC-488608	L & M LAWN CARE & MAINTENANCE INC.		9111 M STREET	STATEN ISLAND	NY	10310-	(718) 815-9102
BIC-3625	L. & G. CONTRACTORS, CORP.		166 REDWOOD AVE	INWOOD	NY	11096-	(718) 327-1763
BIC-4191	L J CERULLO INC		PO BOX 316	INWOOD	NY	11096-	(516) 239-4308
BIC-1595	LJ.'S LAWN MAINTENANCE INC.		175 ST.GEORGE ROAD	STATEN ISLAND	NY	10306-	(718) 667-8615
BIC-1810	LANDSCAPE 2000 OF BROOKLYN INC.		231 PURDY AVENUE	STATEN ISLAND	NY	10314-	(718) 982-8733
BIC-2724	LANDSCAPING BY AMOROSI INC.		P O BOX 280222	BROOKLYN	NY	11228-	(718) 232-0005
BIC-4617	LANMARC MANAGEMENT, INC.	CRAFT I	217-17 36TH AVENUE	BAYSIDE	NY	11361-	
BIC-3020	LAWN CARE, INC.		160 NOEL STREET	STATEN ISLAND	NY	10312-	(718) 948-2211
BIC-3529	LAWN PERFECTION CARE, INC.		2050 COLONIAL AVE	BRONX	NY	10461-	(917) 488-1404
BIC-3234	LAWNMAKER AND LANDSCAPER, INC.		539 WESTWOOD AVENUE	STATEN ISLAND	NY	10314-	(718) 983-0449
BIC-477350	LAWNS BY MARTINEZ INC.		23-34 124 STREET	COLLEGE POINT	NY	11356-	(718) 461-3837
BIC-3897	LAWRENCE ABBADESSA	LARRY ABBADESSA	83 BURTON AVE	STATEN ISLAND	NY	10309-	(718) 714-5296

BIC-3255	LAZARO GALINDO	L & G LANDSCAPE	544 CARY AVE	STATEN ISLAND	NY	10310-	(718) 781-5610
BIC-4630	LEONIDAS M. VASQUEZ	LEONIDAS M. VASQUEZ GENERAL GARDENING AND LANDSCAPING	P.O. BOX 1393	FAR ROCKAWAY	NY	11691-	(718) 337-3875
BIC-1641	LJFFEY VAN LINES, INC.		234 EAST 121 STREET	NEW YORK	NY	10035-	(212) 410-3500
BIC-510	LINDEN HILL UNITED METHODIST CEMETERY CORP.		323 WOODWARD AVENUE	RIDGEWOOD	NY	11385	(718) 821-6480
BIC-3150	LISENA LANDSCAPING, INC.		101 - 20 99TH STREET	OZONE PARK	NY	11416-	(718) 845-5185
BIC-3074	LONE PINE ARBORICULTURE CONSULTANTS & SERVICES		211 CERRATO LANE	YONKERS	NY	10701-	(914) 968-8201
BIC-499	LORENZO LANDSCAPING, INC.		14719 8Th Ave	Whitestone	NY	11357-1623	(718) 746-6019
BIC-753	LOU FUSCHETTO LANDSCAPE INC.		3335 BEDFORD AVENUE	BROOKLYN	NY	11210	(718) 258-6489
BIC-4426	LOUIE CONA LANDSCAPING, INC.		900 FIRST AVE	FRANKLIN SQUARE	NY	11010-	(516) 352-4475
BIC-1706	LUCIANO GUARDADO	L. G. GARDENING	9225 212Th Street	Queens Village	NY	11428-1117	(718) 740-0576
BIC-3462	LUIS A. ROQUE	LUIS ROQUE LANDSCAPING	250 PEARSALL PLACE	INWOOD	NY	11096-	(516) 239-2718
BIC-3548	LUIS A. UMANSOR	LUIS LANDSCAPING	87-14 129 STREET 3J	RICHMOND HILL	NY	11418-	(718) 441-6996
BIC-3553	LUIS GARCIA	L.G. LANDSCAPING	132 HORTON AVE	NEW ROCHELLE	NY	10801-	(914) 576-9027
BIC-748	M & D LANDSCAPING & GARDENING CORP.		2270 STILLWELL AVENUE	BROOKLYN	NY	11223-	(718) 946-7544
BIC-3524	M & V LANDSCAPING INC.	M & V LANDSCAPING INC.	515 41ST STREET	BROOKLYN	NY	11232-	(646) 523-1494
BIC-4429	M G M LANDSCAPING INC.		162-31 76TH AVENUE	FRESH MEADOWS	NY	11366	(718) 374-3446
BIC-3608	M.J. TANTILLO LTD.	KEW FOREST LANDSCAPING	8063 GRENPELL STREET	KEW GARDENS	NY	11415-	(718) 441-9256
BIC-3378	MAFFEI LANDSCAPE INC.		1 SIXTH STREET	NEW ROCHELLE	NY	10801-	(914) 906-7182
BIC-3722	MAGO LANDSCAPING CORP.		902 44TH STREET APT. B-8	BROOKLYN	NY	11219	(917) 553-3957
BIC-3881	MALOY LANDSCAPING LLC		64 Appleby Ave	Staten Island	NY	10305-3510	(718) 987-5434
BIC-4390	MANGANO LANDSCAPING INC.		84-28 DANA COURT	MIDDLE VILLAGE	NY	11379-	(718) 779-2548
BIC-3914	MANUEL A. LABRA-URIBE	M.A LABRA LANDSCAPE	466 FIFTH AVENUE	CEDARHURST	NY	11516-	(516) 295-1183
BIC-3773	MANUEL A. ROMERO	MANUEL ROMERO'S LANDSCAPING	10-41 MCBRIDE STREET	FAR ROCKAWAY	NY	11691-	(516) 263-7252
BIC-487834	MANUEL D. MELENDEZ	MANUEL MELENDEZ LANDSCAPING	65 Maple Rd	Inwood	NY	11096-1727	(516) 805-2064
BIC-3400	MANUEL E. FERRUFINO	MANUEL E. FERRUFINO LANDSCAPING	115 HENRY STREET	INWOOD	NY	11096-	(718) 877-8524
BIC-3766	MANUEL E. HERCULES	M H LANDSCAPING	132-25 MAPLE AVENUE APT 402	FLUSHING	NY	11355-	(646) 462-9173
BIC-3703	MANUEL LOPEZ LANDSCAPING CORP.		30 DRAKE AVENUE	NEW ROCHELLE	NY	10805-	(914) 636-0444
BIC-821	MARCO NAPOLETANO GARDENING & LANDSCAPING, INC.		155 FINLAY STREET	STATEN ISLAND	NY	10307	(718) 967-9417
BIC-3841	MARIO BULFAMANTE & SONS LANDSCAPING INC		75 PORTMAN ROAD	NEW ROCHELLE	NY	10801-	(914) 636-4428
BIC-3905	MARIO ERNESTO ESCOBAR-GARCIA	M ESCOBAR LANDSCAPING	705 STOWE AVE.	BALDWIN	NY	11510-	(516) 807-8179
BIC-3419	MARIO R. PORTILLO	PORTILLO'S LANDSCAPING	332 WESTMINSTER ROAD	CEDARHURST	NY	11516-	(516) 374-0892
BIC-2950	MARIO'S LANDSCAPING OF STATEN ISLAND INC.		12 LAGRANGE PLACE	STATEN ISLAND	NY	10302-	(718) 727-0491
BIC-3172	MARK F LANDSCAPING CORP.		75 McLaughlin St	Staten Island	NY	10305-4214	(917) 696-9956
BIC-3106	MARK SCARABAGGIO	ROADSIDE LANDSCAPING	94 AMBASSADOR LANE	STATEN ISLAND	NY	10309-	(718) 317-2137
BIC-4646	MARK TIELIS LANDSCAPING INC.		1481 FLOWER LANE	EAST MEADOW	NY	11554-	(917) 560-5345
BIC-3622	MARLENY N. SORTO AND NOEL SORTO	LARRY'S LANDSCAPING	178 FERNDAL BLVD.	ISLIP	NY	11751-	(631) 291-8468
BIC-3740	MAROTTA LANDSCAPING, INC		463 PULASKI ROAD	GREENLAWN	NY	11740-	(631) 239-1361
BIC-3199	MARTAN PROPERTIES LLC		122 76TH ST	BROOKLYN	NY	11209-	(718) 857-7920
BIC-3316	MARTIN BARRAGAN	BARRAGAN GARDEN LANDSCAPING	36 - 38 215TH STREET	BAYSIDE	NY	11361-	(718) 428-6431
BIC-490339	MARTINEZ LANDSCAPING CORP		16017 77TH RD, 2ND FL.	FLUSHING	NY	11366	(347) 202-1745
BIC-3444	MARTIR R. CANALES	MARTIR R LANDSCAPING	P.O. BOX 45	LAWRENCE	NY	11559	(516) 812-8343
BIC-4293	MARVIN GARCIA LANDSCAPING CORP.		P.O. BOX 960290	INWOOD	NY	11096-	(516) 225-9291
BIC-4062	MATTHEW GRECO	MATTHEW GRECO LANDSCAPING	123 BILTMORE BLVD	MASSAPEQUA	NY	11758-	(516) 798-8887

BIC-3173	MATTHEW PUGLISI	PUGLISI LANDSCAPE DESIGN	254-22 38th AVENUE	LITTLE NECK	NY	11363-	(718) 428-5492
BIC-3550	MAURO LANDSCAPING CORP.		570 PEARL STREET	OCEANSIDE	NY	11572-	(516) 678-3748
BIC-4158	MAXIMINO CHINCHILLA	MAX LANDSCAPING	1649 Brentwood Rd	Brentwood	NY	11717-5536	(718) 787-6539
BIC-3189	MBL LANDSCAPING, INC.		1614 HENDRICKSON STREET	BROOKLYN	NY	11234-	(718) 951-6781
BIC-4403	MCEVOY LANDSCAPING LLC		16 BUFFINGTON AVENUE	STATEN ISLAND	NY	10312-	(347) 937-0187
BIC-3767	MCNULTY OUTDOORS INC.		640 5TH AVENUE	NEW HYDE PK	NY	11040-	(516) 352-1550
BIC-486379	MD GARDENS CORP.		2270 Stillwell Ave	Brooklyn	NY	11223-4251	(718) 946-7544
BIC-3169	METRO LANDSCAPING INC.		43 - 12 172ND STREET	FLUSHING	NY	11358-	(718) 359-6955
BIC-489169	MG'S LANDSCAPING AND DECORATION LTD.		85-55 262ND STREET	FLORAL PARK	NY	11001	(347) 813-3032
BIC-3425	MG'S LAWN GREEN, INC.		85 WOODLAND ROAD	PLEASANTVILLE	NY	10570-	(914) 747-9116
BIC-483183	MI-LAR LANDSCAPING, INC.		165 KINGS HIGHWAY	BROOKLYN	NY	11223	(718) 837-4676
BIC-3237	MICHAEL FALZONE	LAWNSCAPERS	79 SLEEPY HOLLOW RD	STATEN ISLAND	NY	10314-	(718) 494-7762
BIC-730	MICHAEL J. BOYER	ARC LANDSCAPING SERVICE	2 GENERAL STREET	STATEN ISLAND	NY	10306	(718) 351-5667
BIC-1703	MICHAEL PAPANDREA	PAPANDREA LANDSCAPING CO.	2428 EAST 72ND STREET	BROOKLYN	NY	11234-	(718) 444-1524
BIC-3368	MICHAEL PIZZIRUSSO	MICHAEL PIZZIRUSSO	2485 HARRISON AVE	BALDWIN	NY	11510-	(516) 868-8780
BIC-487905	MICHAEL RODRIGUEZ	MICHAEL'S GARDENING SERVICE	27 Deepdale Dr	Brentwood	NY	11717-1303	(347) 431-8089
BIC-3562	MIGUEL'S GARDENING CORP.		P.O. BOX 386	MINEOLA	NY	11501-	(516) 318-0443
BIC-4629	MIKE'S LANDSCAPING AND DESIGN, INCORPORATED		P.O. BOX 846	BALDWIN	NY	11510-	(516) 868-5046
BIC-3561	MILLAMAR CONSTRUCTION CORP.		150 PLAINFIELD AVENUE	ELMONT	NY	11003-	(516) 358-3618
BIC-1406	MILLENNIUM LANDSCAPING, INC.		787 CORNELL ROAD	FRANKLIN SQUARE	NY	11010-	(516) 483-6437
BIC-3739	MILTON O. CERNA	JUNIOR LANDSCAPING	88-15 179TH STREET SUITE 1B	JAMAICA	NY	11432-	(917) 743-9074
BIC-3432	MISAEI FIGUEROA	M. FIGUEROA LANDSCAPING	24 OAK STREET	ROCKVILLE CENTRE	NY	11570	(516) 239-3912
BIC-3875	MMI LANDSCAPING INC		87-14 129TH STREET #4J	RICHMOND HILL	NY	11418-	(347) 737-5962
BIC-1591	MODERN LANDSCAPING & GARDENING LTD.		8201 14TH AVENUE	BROOKLYN	NY	11228-	(718) 833-2717
BIC-3152	MOISES COREAS	LANDSCAPING BY MOISES	16 WEST ADAM ST	EAST ISLIP	NY	11730-	(631) 224-3734
BIC-858	MONTEMARANO LANDSCAPING & GARDENING INC.		1247 73RD STREET	BROOKLYN	NY	11228	(718) 680-1283
BIC-3455	MONTUR LANDSCAPING, INC.		83 ROGER AVENUE	INWOOD	NY	11096-	(516) 371-0300
BIC-488609	MORIARTY SERVICES INC.		24 Valley Place	Larchmont	NY	10538	(848) 795-5044
BIC-185	N. CASTELLANO INC.		1381 EAST 9 STREET	BROOKLYN	NY	11230	(718) 339-3459
BIC-2561	N.F. GOZO INC.		2572 COYLE STREET	BROOKLYN	NY	11235-	(718) 743-1407
BIC-3272	NAJMOLI LANDSCAPE DESIGN, INC.		154-38 26TH AVE	FLUSHING	NY	11354-	(718) 939-5328
BIC-3500	NATURE NEW ENGLAND		P.O. BOX 3	BRONX	NY	10465-	(718) 892-7205
BIC-425	NECESSARY OBJECTS LTD		30 - 30 47TH AVENUE 6TH FLOOR	LONG ISLAND CITY	NY	11101-	(212) 334-9888
BIC-3852	NEDYS O BAIRES	NEDYS LANDSCAPING	P.O.BOX 13	GARDEN CITY	NY	11530	(516) 833-5691
BIC-3278	NEFTALI PRUDENCIO	PRUDENCIO LANDSCAPING	101-06 221 ST, APT #1	QUEENS VILLAGE	NY	11429-	(347) 495-6852
BIC-3303	NELLY SOTO LANDSCAPING		P.O. BOX 836	BRONX	NY	10452-	(347) 432-3395
BIC-489555	NELSON A. GALAN	N G LANDSCAPING	PO BOX 44	VALLEY STREAM	NY	11582	(516) 265-3303
BIC-491486	NELSON E. VASQUEZ AMAYA	NELSON'S COMPLETE LANDSCAPING	45-64 164TH STREET	FLUSHING	NY	11358	(347) 488-9918
BIC-3206	NELSON H. RAMOS	R.L. LAWN & LANDSCAPE SVCE.	104 EMERSON AVENUE	NORTH BABYLON	NY	11703-	(646) 387-8469
BIC-3623	NELSON HERRERA	HERRERA MAINTENANCE	185 BARRETT ROAD	LAWRENCE	NY	11559-	(516) 284-6687
BIC-489447	NELSON ZUNIGA	NELSON LANDSCAPING	148-13 15TH AVENUE	WHITESTONE	NY	11357	(516) 205-9418
BIC-4137	NEOSCAPE GARDENS INC.		PO BOX 7160	FREEMPORT	NY	11520-	(516) 425-4854
BIC-3965	NEW LEAF LANDSCAPE DESIGN & CONTRACTING INC.		P.O. BOX 187	YONKERS	NY	10705-	(914) 376-3174
BIC-3554	NEW MEXICO NURSERY AND LANDSCAPING INC.		1397 EAST 2ND STREET APT B-5	BROOKLYN	NY	11230-	(347) 373-5578

BIC-2882	NICE LANDSCAPING SERVICES INC.		63 ARLINGTON AVE	STATEN ISLAND	NY	10303-	(718) 815-8756
BIC-806	NICK & JOE LANDSCAPING & GARDENING		114 Hunter Ave	Staten Island	NY	10306-3417	(718) 979-1618
BIC-2851	NICOLA LUPO	NICOLA LUPO LANDSCAPING	2346 STILLWELL AVE	BROOKLYN	NY	11223-	(718) 946-9125
BIC-3636	NJP LANDSCAPING, INC.		2588 FIRMA LANE	EAST MEADOW	NY	11554-	(516) 679-4719
BIC-3358	NOEL LANDSCAPING CORP.		59-15 161ST STREET	FRESH MEADOWS	NY	11365	(917) 559-9084
BIC-3685	NORM'S LANDSCAPING, LLC		419 BEACH ROAD	STATEN ISLAND	NY	10312-	(718) 317-9229
BIC-489456	NORRIS RODRIGUEZ	N. RODRIGUEZ LANDSCAPING	461 NOSTRAND AVE	CENTRAL ISLIP	NY	11722-	(347) 925-1539
BIC-3768	NY I GREEN LLC	NY I GREEN LLC	2225 E. 59TH PLACE	BROOKLYN	NY	11234-	(718) 877-5456
BIC-1074	O & M LANDSCAPING AND GARDEN SUPPLY, INC.		50 E. PINE ST.	LONG BEACH	NY	11561-	(516) 889-0298
BIC-4620	OLIVA LANDSCAPING INC.		30 4TH AVENUE	GARDEN CITY	NY	11040-	(516) 750-8764
BIC-4412	OSBERNE DEBROSSE JR.	GREENLAND LANDSCAPING	P.O.BOX. 130283	SPRINGFIELD GARDENS	NY	11413-	(917) 681-4420
BIC-3537	OSCAR ESTRADA	OSCAR'S LANDSCAPING	340 HILL AVENUE	ELMONT	NY	11003-	(347) 432-3057
BIC-3230	OSCAR GOMEZ	O G LANDSCAPING	11 DOUGLAS STREET	INWOOD	NY	11096-	(516) 239-3462
BIC-3857	OSCAR R. RAMOS	OSCAR LANDSCAPING	89-53 204 STREET	HOLLIS	NY	11423-	(718) 465-5564
BIC-3675	OSCAR SILVA	OSCAR SILVA LANDSCAPING	21 WAVERLY AVENUE	EAST ROCKAWAY	NY	11518-	(516) 593-1199
BIC-3228	OSMARO LANDSCAPING		9012 BORKEL PLACE	QUEENS VILLAGE	NY	11428-	(646) 269-1935
BIC-3249	OTTONIEL G. ARGUETA	O. A. LANDSCAPING	78-21 78TH ROAD, 1ST FLOOR	WOODHAVEN	NY	11421	(718) 739-1930
BIC-4115	OVIDIO LUNA	OVIDIO LANDSCAPING	69-26 BURCHELL AVENUE	ARVERNE	NY	11692-	(347) 414-4329
BIC-4001	P. FUSCHETTO LANDSC. & GARDEN INC.		35 MAPLEWOOD STREET	WEST HEMPSTEAD	NY	11552-	(514) 485-3898
BIC-3732	PADILLA TREE.COM, INC.		15 MARBLE HILL AVENUE	BRONX	NY	10463-	(347) 573-2033
BIC-4126	PANICCIA LANDSCAPING INC		11 WEST HITCHCOCK AVENUE	FLORAL PARK	NY	11001-	(516) 352-1720
BIC-489945	PARENTE LANDSCAPING CORPORATION		125-08 84TH RD	KEW GARDENS	NY	11415-	718-805-9399
BIC-491025	PASACA CORPORATION	DBA BASSO LANDSCAPING	187 ROSE AVE	STATEN ISLAND	NY	10306	(347) 617-7844
BIC-2484	PASQUALE CETTA LANDSCAPING & GARDENING INC.		215 Carriert St	Staten Island	NY	10307-1630	(718) 317-9616
BIC-434	PAT & RALPH LANDSCAPING INC.		1412 641th St	Brooklyn	NY	11219-5732	(718) 232-1326
BIC-3949	PAT DIPAOLA	DIPAOLA LANDSCAPING AND MASONRY	74 BAJART PLACE	YONKERS	NY	10705-	(914) 423-6826
BIC-2875	PAT TOTINO LANDSCAPING	PAT TOTINO LANDSCAPING	59 MARNE AVENUE	STATEN ISLAND	NY	10312-	(718) 966-7992
BIC-485217	PATRIOT LANDSCAPING GROUP INC.		84 LEXINGTON AVENUE	STATEN ISLAND	NY	10302-	(845) 784-7592
BIC-484108	PECAS LANDSCAPING INC.		11 DISOSWAY PLACE	STATEN ISLAND	NY	10310	(347) 965-8257
BIC-3480	PEDRO J RAMOS	P.J. LANDSCAPING	133-44 122 PLACE	S. OZONE	NY	11420-	(718) 974-6644
BIC-3354	PERFECT TOUCH LANDSCAPING LTD.		30-39 LINDEN PLACE APT 2	FLUSHING	NY	11354-	(718) 358-4532
BIC-4633	PERSONAL TOUCH MOVING, INC.		7604 67TH STREET	GLINDALE	NY	11385-	(718) 417-6740
BIC-677	PETER & VINNY'S LANDSCAPING AND GARDENING CO., INC.		60-54 69TH PLACE	MASPETH	NY	11378	(718) 397-5185
BIC-490719	PETER'S GREEN THUMB LANDSCAPING CORP		2837 HARWAY AVENUE	BROOKLYN	NY	11214	(646) 529-1080
BIC-4288	PIERLESS FISH CORP.		5600 1ST AVENUE #B9	BROOKLYN	NY	11220	(718) 222-4441
BIC-1786	PIZZIRUSSO BROS. LANDSCAPING & GARDENING CORP.		103 CEDAR AVENUE	STATEN ISLAND	NY	10305-	(718) 439-0434
BIC-3478	PLAIN & FANCY LANDSCAPING, INC.		7 EXECUTIVE DRIVE	NEW HYDE PARK	NY	11040-	(718) 357-7289
BIC-4535	PLASTINO & SON LANDSCAPE CONTRACTORS INC.		2157 WEST 6TH STREET	BROOKLYN	NY	11223-	(718) 266-3316
BIC-490946	PONCE LANDSCAPING INC		422 HUNTER AVENUE	STATEN ISLAND	NY	10306	(347) 517-8444
BIC-3335	PONTURO LANDSCAPING INC		2272 LAFAYETTE STREET	N BELLMORE	NY	11710-	(516) 785-0783
BIC-3357	POTANOVIC & SONS INC.		8 ARMSTRONG AVE	YONKERS	NY	10701-	(914) 969-6943
BIC-897	PREMIER LAWN & LANDSCAPE SERVICES, INC.		P.O. BOX 141196	STATEN ISLAND	NY	10314	(718) 273-2762
BIC-4078	PREMIER LAWNS & LANDSCAPING INC.		11 FLORENCE STREET	YONKERS	NY	10704-	(914) 376-4450
BIC-2991	PRIDE LAWN CARE & LANDSCAPING LLC		144 HUNTER AVE	STATEN ISLAND	NY	10306-	(718) 979-5656

BIC-1460	PRIME LANDSCAPE SERVICES, LLC	15 TRINITY PLACE	STATEN ISLAND	NY	10310-	(646) 734-4401
BIC-437	PRIORITY LANDSCAPE & NURSERY CORP.	1861 MCDONALD AVENUE	BROOKLYN	NY	11223	(718) 376-3344
BIC-3596	PRO LANDSCAPING & MAINTENANCE SERVICE INC.	415 AVE M	BROOKLYN	NY	11230-	(718) 252-5255
BIC-3337	PROFESSIONAL LANDSCAPING INC.	181 HYATT AVENUE	YONKERS	NY	10704-	(914) 776-3329
BIC-3991	PROJECT-ONE SERVICES, INC	899 MANOR ROAD	STATEN ISLAND	NY	10314-	(718) 761-8390
BIC-3570	PURPURA LANDSCAPING & CONSTRUCTION, LLC	52 LEEDS STREET	STATEN ISLAND	NY	10306-	(718) 351-3660
BIC-3951	QUEENS GARDEN FLORIST INC.	154-10 CROSS ISLAND PARKWAY	WHITESTONE	NY	11357-	(718) 746-4846
BIC-3294	QUEENS LANDSCAPING CORP.	43 10 166TH STREET	FLUSHING	NY	11358-	(917) 576-9679
BIC-760	R & G MASULLO INC.	72 BAY 32 STREET	BROOKLYN	NY	11214	(718) 946-2468
BIC-3633	R & M SANTOLI LANDSCAPE INC.	61-16 30TH STREET	MIDDLE VILLAGE	NY	11379-	(718) 440-9679
BIC-4539	R D BONILLA LANDSCAPING & NURSERY CORP.	1033 38TH STREET APT. 1F	BROOKLYN	NY	11219-	(347) 268-6117
BIC-505	R&CC LANDSCAPING INC	1069 57 STREET	BROOKLYN	NY	11219	(718) 438-4866
BIC-3901	R. MADIA & SON INC.	28 SPRUCE ST.	WEST HEMPSTEAD	NY	11552-	(516) 394-8393
BIC-4116	RA ARIAS LANDSCAPING, CORP.	164 LOCUST AVE.	NEW ROCHELLE	NY	10805-	(914) 774-7507
BIC-469	RALPH PUGLIESE LANDSCAPING & GARDENING	203 ROMA AVENUE	STATEN ISLAND	NY	10306-	(718) 745-5471
BIC-3373	RAMIRO'S TREE SERVICE INC.	40 Parcot Ave	New Rochelle	NY	10801-1211	(914) 576-6583
BIC-491744	REBOI LAR'S TREE SERVICE CORP	12 LAGRANGE PLACE	STATEN ISLAND	NY	10302	(718) 273-3496
BIC-3681	RETAMA'S LANDSCAPING, INC.	40-59 VICTORY BLVD.	STATEN ISLAND	NY	10314-	(718) 494-4987
BIC-488950	RICHMOND NURSERY CORP.	2371 FOREST AVENUE	STATEN ISLAND	NY	10303	(718) 448-5661
BIC-4428	RIGOBERTO MARTINEZ ESCOBAR	700 WINTER AVENUE	UNIONDALE	NY	11553-	(516) 426-1506
BIC-486872	RIVERA BROS LANDSCAPING	533 COLLEGE AVENUE	STATEN ISLAND	NY	10302	(718) 816-4982
BIC-799	RIZZO & SONS LANDSCAPING & GARDENING INC.	15722 59 AVENUE	FLUSHING	NY	11355	(718) 961-2983
BIC-485104	RML CONSTRUCTION, INC.	590 13TH STREET	CARI STADI	NJ	07072	(201) 542-0013
BIC-4093	ROBERT H. WITCOMB LANDSCAPE GARDENING, INC.	P.O. BOX 99	UNIONDALE	NY	11553-	(516) 292-6060
BIC-4055	ROBERT RECCHIA	87 BAY STREET	SOUTHAMPTON	NY	11968-	(631) 484-5369
BIC-3584	ROBERT SAVELLO LANDSCAPING LLC	51 LARRY DRIVE	COMMACK	NY	11725-	(631) 553-1496
BIC-486563	ROBERTO MARTINEZ	147-25 NORTHERN BLVD #4G	FLUSHING	NY	11354-	(917) 721-1124
BIC-3496	ROBERTO MENDOZA	36 CORNELL AVENUE	STATEN ISLAND	NY	10310-	(718) 815-3609
BIC-816	ROCCO CETTA LANDSCAPING	7901 20 AVENUE	BROOKLYN	NY	11214	(718) 259-2558
BIC-1480	ROCCO PARENTE INC.	P.O.BOX 150185	KEW GARDENS	NY	11415-	(718) 847-1115
BIC-4134	ROGELIO A. MENJIVAR	2239 123RD STREET	COLLEGE POINT	NY	11356-	(917) 957-4787
BIC-3867	ROGER CRUZ LANDSCAPING INC.	67 PERRY STREET	HEMPSTEAD	NY	11550-	(516) 486-3020
BIC-3936	ROMA HORTICULTURE INC.	400 GREAT NECK ROAD	GREAT NECK	NY	11021-	(516) 498-9414
BIC-3855	ROMAN GUTIERREZ LANDSCAPE CONTRACTOR INC	1301 EAST 65TH STREET	BROOKLYN	NY	11234-	(718) 444-1104
BIC-3576	ROSALI LANDSCAPING CORP.	94-09 215TH STREET	QUEENS VILLAGE	NY	11428-	(718) 740-8694
BIC-2246	ROTONDI LANDSCAPING, LLC.	2259 EAST 64TH STREET	BROOKLYN	NY	11234-	(718) 531-4548
BIC-4352	RUFINO JOYA MARQUEZ	P.O. BOX 310817	JAMAICA	NY	11431	(347) 495-9957
BIC-3793	RUSO'S LANDSCAPING LLC	415 DAVIS AVENUE	STATEN ISLAND	NY	10310-	(718) 727-7914
BIC-4433	S & K LANDSCAPING & GARDENING DESIGN INC.	68 - 39 147TH STREET	FLUSHING	NY	11367-	(718) 575-3271
BIC-3656	S & L LANDSCAPING INC.	160 DARTMOUTH LOOP	STATEN ISLAND	NY	10306-	(718) 877-2226
BIC-3412	S C R LANDSCAPING CORP.	118 HAIG ROAD	VALLEY STREAM	NY	11581-	(516) 284-6436
BIC-837	S&G LANDSCAPING INC.	188 PULASKI AVENUE	STATEN ISLAND	NY	10303-	(718) 447-0100
BIC-445	SAL CHAR DEVELOPMENT CORP.	11 DEMOPOLIS AVENUE	STATEN ISLAND	NY	10308	(718) 356-8289
BIC-32	SAL DEL PRIORE	1211 NORTH RAILROAD AVENUE	STATEN ISLAND	NY	10306	(718) 987-3554

BIC-479982	SAL FRANCIAMORE & SON, INC.		27 STONY RUN	NEW ROCHELLE	NY	10804	(914) 906-0894
BIC-3364	SALS BEST LAWN CARE, INC.		77 LAKE AVENUE	STATEN ISLAND	NY	10303-	(718) 981-6857
BIC-3454	SALVADOR ESCOBAR	ESCOBAR LANDSCAPING	191 WEST BROADWAY	INWOOD	NY	11096-	(516) 371-9639
BIC-3579	SALVADOR VASQUEZ RIVERA AND MARIA MOLINA-NAVARRO	SALVADOR VASQUEZ LANDSCAPE	150-39 33RD AVE	FLUSHING	NY	11354-	(718) 359-4947
BIC-524	SALVATORE CASTELLANO LANDSCAPING, LLC		1855 BAY RIDGE PARKWAY	BROOKLYN	NY	11204	(718) 256-3681
BIC-3438	SALVATORE J. GUARNIERI	SALVATORE J. GUARNIERI	119-23 26TH AVE	COLLEGE POINT	NY	11354-	(718) 461-4551
BIC-10	SALVATORE MONTEMARANO LANDSCAPING & GARDENING INC.		20 GILBERT STREET	STATEN ISLAND	NY	10306-	(718) 979-3215
BIC-3333	SALVATORE SCACCIA		3549 McOWEN AVE	BRONX	NY	10475-	(718) 655-1550
BIC-4410	SANDRA P. ORELLANA	SANDRA LANDSCAPING	106 UDALL DRIVE	GREAT NECK	NY	11020-	(347) 270-6182
BIC-3714	SANTOS CHAVEZ	SANTOS CHAVEZ LANDSCAPING	991 UNIONDALE AVENUE	UNIONDALE	NY	11553-	(347) 848-9391
BIC-3710	SANTOS H. GUERRA	SANTOS LANDSCAPE	45 HAGEN STREET	BRENTWOOD	NY	11717-	(631) 575-2006
BIC-432	SARNI & SONS LANDSCAPING, INC.		204 BAY TERRACE	STATEN ISLAND	NY	10306	(718) 667-5862
BIC-4068	SCOTT LANDSCAPE DESIGN, INC.		472 HARRIOT AVENUE	HARRINGTON	NJ	07640-	(201) 767-0326
BIC-3751	SERAFIN ESPINOSA	ESPINOSA LANDSCAPING	P.O. BOX 20446	STATEN ISLAND	NY	10302-	(917) 445-1456
BIC-405	SERIO LANDSCAPING CORP.		43 DORVAL AVENUE	STATEN ISLAND	NY	10312	(718) 317-7893
BIC-3662	SINGH LANDSCAPING & LAWN SPRINKLER CORP.		99-05 211TH STREET	QUEENS VILLAGE	NY	11429-	(718) 740-3068
BIC-4033	SIPRIANO ROMERO	SIPRIANO ROMERO LANDSCAPING	1084 BROADWAY 2F	WOODMERE	NY	11598-	(347) 309-1551
BIC-479395	SKYVIEW LANDSCAPING & DESIGN INC.		239 COLON AVENUE	STATEN ISLAND	NY	10308	(718) 966-6109
BIC-3427	SOTERO MONGE	SOTERO MONGE LANDSCAPING	19 SCHOOL STREET	INWOOD	NY	11096-	(917) 537-1235
BIC-3999	SOUTH SHORE LAWN CARE INC		P.O. BOX 70211	STATEN ISLAND	NY	10307-	(718) 967-6936
BIC-3002	SPINELLI LANDSCAPE & DESIGN INC.		P.O. BOX 141015	STATEN ISLAND	NY	10314-	(917) 821-3641
BIC-838	ST. RAYMOND'S CEMETERY		2600 LAFAYETTE AVENUE	BRONX	NY	10465-	(718) 792-1133
BIC-537	STARRETT CITY, INC.		1279 DELMAR LOOP	BROOKLYN	NY	11239	(718) 642-7000 X 240
BIC-2731	STEVE'S LANDSCAPING & LAWN CARE INC.		133 BRADLEY AVENUE	STATEN ISLAND	NY	10314-	(718) 698-7190
BIC-1262	STG MAINTENANCE SERVICES OF S.I., INC.	STG LANDSCAPING	PO BOX 131562	STATEN ISLAND	NY	10313-	(718) 698-0240
BIC-4061	T & I AND SONS LANDSCAPING CONTRACTORS INC.		97-30 75 ST.	OZONE PARK	NY	11416-	(718) 805-1546
BIC-3124	T & J LANDSCAPE DESIGN CORP.		26-11 150 STREET	FLUSHING	NY	11354-	(917) 880-9656
BIC-481820	T&T GARDENING CORP.		354 91ST STREET, APT. 1L	BROOKLYN	NY	11209	(347) 316-3601
BIC-3115	TAMRASCIO LANDSCAPING LLC		33 CHESEBROUGH STREET	STATEN ISLAND	NY	10312-	(718) 984-1502
BIC-3956	THE BRICKMAN GROUP LTD. LLC		3670-3 Oceanside Rd W	Oceanside	NY	11572-5943	(516) 678-1767
BIC-3271	THE E. A. BARTLETT TREE EXPERT COMPANY	BARTLETT TREE EXPERTS	345 UNION AVENUE	WESTBURY	NY	11596-0889	(516) 334-0648
BIC-833	THE GREEN-WOOD CEMETERY CORP.		500 25TH STREET	BROOKLYN	NY	11232	(718) 788-7850
BIC-3599	THE LAWN BOYZ INC		P.O. BOX 90601	STATEN ISLAND	NY	10309	(718) 984-0865
BIC-749	THE LUHMAN ALL FAHNS CEMETERY		67 29 METROPOLITAN AVENUE	MIDDLE VILLAGE	NY	11379	(718) 821-1750
BIC-3508	THE NEW M.P. CONSTRUCTION CORP.		130-32 KEW GARDENS ROAD	KEW GARDEN	NY	11415-	(917) 586-8121
BIC-917	THE SALVATION ARMY	BROOKLYN NY ADULT REHABILITATION CENTER	62 HANSON PLACE	BROOKLYN	NY	11217	(718) 622-7100 EX 301
BIC-918	THE SALVATION ARMY		536 WEST 46TH STREET	NEW YORK	NY	10036-	212-757-2311
BIC-3406	THOMAS CIPRIANO LANDSCAPING, INC.		P.O. BOX 893	FLORAL PARK	NY	11002-	(718) 343-5296
BIC-491160	THOMAS M DITORRA JR.	TOMMY'S LANDSCAPING	72 GRAHAM AVE	STATEN ISLAND	NY	10314	(718) 300-4223
BIC-4351	TIMBERLAND'S LANDSCAPING, INC.		23 HITCHCOCK AVENUE	STATEN ISLAND	NY	10306-	(347) 308-3538
BIC-483703	TIROS LANDSCAPING AND GARDENING CORP.		1570 66TH STREET APT 2A	BROOKLYN	NY	11219	(347) 375-2396
BIC-3761	TOMMY'S LAWN CARE INC.		14 PRICES LANE	STATEN ISLAND	NY	10314-	(718) 983-3895
BIC-422	TONY CORBO LANDSCAPING AND GARDENING CORP.		7511 20 AVENUE	BROOKLYN	NY	11214	(718) 232-5597

BIC-1127	TOP JOB LAWN SERVICE, INC.		306 OLDFIELD STREET	STATEN ISLAND	NY	10306-	(718) 980-2899
BIC-3210	TORIBIO ARIZA GARDENING		1816 EAST 52ND STREET	BROOKLYN	NY	11234-	(347) 673-7362
BIC-2874	TORRES BROTHERS LANDSCAPING		1204 AVENUE J APT. 3	BROOKLYN	NY	11230-	(718) 692-3769
BIC-3954	TORRES GARDENING AND LANDSCAPING		131 EAST 42ND STREET	BROOKLYN	NY	11203-	(718) 826-2389
BIC-3191	TOUCH OF GREEN, INC.	TOUCH OF GREEN NURSERY	2701 HYLAN BLVD	STATEN ISLAND	NY	10306-	(718) 987-9239
BIC-474	TRUSTEES OF ST. PATRICK'S CATHEDRAL D/B/A CALVARY CEMETERY	CALVARY CEMETERY	1011 FIRST AVENUE	NEW YORK	NY	10022	(212) 753-4883
BIC-3243	TURF AND GARDEN LANDSCAPING INC.		40-05 167TH STREET	FLUSHING	NY	11358-	(718) 746-8873
BIC-486878	ULTIMATE DESIGN LANDSCAPING, INC.		118 Cannon Ave	Staten Island	NY	10314-4608	(646) 302-6641
BIC-752	UMBERTO LANDSCAPING & GARDENING INC.		24 CROWN PLACE	STATEN ISLAND	NY	10312	(718) 967-1745
BIC-3589	UNLIMITED LANDSCAPING INC.		44 EUNICE PLACE	STATEN ISLAND	NY	10303-	(718) 494-0782
BIC-4569	URBAN ARBORISTS, INC.		522 STATE STREET	BROOKLYN	NY	11217-	(718) 522-0612
BIC-3719	VALDOVINOS LANDSCAPING AND CONSTRUCTION INC		124 COLIGNI AVE.	NEW ROCHELLE	NY	10801-	(914) 494-0971
BIC-487958	VALLE VERDI LANDSCAPING INC.	DESIGNSCAPE	154-42 26TH AVENUE	FLUSHING	NY	11354-	(718) 539-6376
BIC-3849	VELASQUEZ LANDSCAPING, INC.	VELASQUEZ LANDSCAPING INC.	3 COMMERCE BLVD.	AMITYVILLE	NY	11701-	(631) 789-2459
BIC-3828	VERA & ZAVALA LANDSCAPING CORP		P.O. BOX 314	VALLEY STREAM	NY	11580-	(516) 770-3663
BIC-484357	VERA'S LANDSCAPING INC.		73 RICHARD LANE APT.2	STATEN ISLAND	NY	10314	(718) 494-1354
BIC-3638	VESTEL FLORAL PARTY PCL INC		178-08 120TH AVENUE	JAMAICA	NY	11434-	(718) 528-5975
BIC-868	VILLA LANDSCAPING INC.		69 -30 60 ROAD	MASPETH	NY	11378	(718) 429-2869
BIC-488838	VINCENT MARANDO LANDSCAPING LLC		8 TURF ROAD	STATEN ISLAND	NY	10314	(718) 761-7049
BIC-4086	VINCENTS LAWNS & GARDENS LLC		19 MONTEREY DRIVE	HAZLET	NJ	07730-	(732) 264-0788
BIC-1614	VINNY M. LANDSCAPING INC.		84 Joline Ave	Staten Island	NY	10307-2019	(718) 966-4910
BIC-789	VITO PETITO LANDSCAPE		72 HIGHLAWN AVENUE	BROOKLYN	NY	11223-	(718) 946-3927
BIC-3491	WASHINGTON VILAR	WASHINGTON VILAR	764 WYNGATE DRIVE EAST	VALLEY EAST	NY	11580-	(516) 581-4958
BIC-491	WATCHTOWER BIBLE & TRACT SOCIETY OF NY INC		25 COLUMBIA HEIGHTS	BROOKLYN	NY	11201	(718) 560-5000
BIC-3195	WAYNE'S LAWN & GARDEN SERVICE INC.		1517 JARVIS AVENUE	BRONX	NY	10461-	(347) 386-1150
BIC-3494	WIL A. SANTOS-CANALES	WIL A. CANALES LANDSCAPING	305 WANSEER AVENUE	INWOOD	NY	11096-	(516) 655-5314
BIC-3688	YANIRA JUAREZ	YANIRA JUAREZ LANDSCAPING	23-52 MOTT AVENUE APT 2A	FAR ROCKAWAY	NY	11691-	(718) 840-7916
BIC-4266	ZENG JIAN LI	J.L. RESTAURANT SUPPLIES COMPANY	6238 138TH STREET	FLUSHING	NY	11367	(718) 775-7059

This list is accurate as of: 02/06/2017

Employee Name	Regular Pay		Pay Date	Gross Pay		Total Hours		Regular		Overtime Hours SB -		S - Sick
	Rate Amount							Hours Total	Total	Supplemental		
Revell, Wayne	\$27.39		10/26/2012	\$2,004.66		75.25		75.25	75.25	0.00	0.00	0.00
Revell, Wayne	\$27.39		11/09/2012	\$2,480.85		88.75		88.75	80.00	8.75	0.00	0.00
Revell, Wayne	\$27.39		11/23/2012	\$2,665.47		92.75		92.75	80.00	12.75	0.00	0.00
Revell, Wayne	\$27.39		12/07/2012	\$2,352.87		86.75		86.75	77.25	1.50	0.00	0.00
Revell, Wayne	\$27.39		12/21/2012	\$2,289.02		84.25		84.25	66.50	1.75	0.00	16.00
Revell, Wayne	\$27.39		01/04/2013	\$2,349.51		85.25		85.25	73.00	4.25	0.00	0.00
Revell, Wayne	\$27.39		01/18/2013	\$2,124.31		79.00		79.00	55.00	0.00	0.00	16.00
Revell, Wayne	\$27.39		02/01/2013	\$2,349.51		84.25		84.25	78.00	6.25	0.00	0.00
Revell, Wayne	\$27.39		02/15/2013	\$2,342.79		84.75		84.75	80.00	4.75	0.00	0.00
Revell, Wayne	\$27.39		03/01/2013	\$2,574.72		90.50		90.50	80.00	10.50	0.00	0.00
Revell, Wayne	\$27.39		03/15/2013	\$2,231.88		80.50		80.50	75.50	5.00	0.00	0.00
Revell, Wayne	\$27.39		03/29/2013	\$2,063.81		76.75		76.75	68.75	0.00	0.00	0.00
Revell, Wayne	\$27.39		04/12/2013	\$2,383.13		85.75		85.75	40.00	5.75	0.00	0.00
Revell, Wayne	\$27.39		04/26/2013	\$2,635.22		93.75		93.75	77.25	8.50	0.00	8.00
Revell, Wayne	\$27.39		05/10/2013	\$2,705.81		93.75		93.75	80.00	13.75	0.00	0.00
Revell, Wayne	\$27.39		05/24/2013	\$2,625.14		91.75		91.75	80.00	11.75	0.00	0.00
Revell, Wayne	\$27.39		06/07/2013	\$2,450.35		89.00		89.00	76.75	4.25	0.00	0.00
Revell, Wayne	\$27.39		06/21/2013	\$2,746.14		94.75		94.75	80.00	14.75	0.00	0.00
Revell, Wayne	\$27.39		07/05/2013	\$2,685.64		93.25		93.25	80.00	13.25	0.00	0.00
Revell, Wayne	\$27.39		07/19/2013	\$2,900.76		101.25		101.25	80.00	13.25	0.00	0.00
Revell, Wayne	\$27.39		08/02/2013	\$2,957.90		100.00		100.00	80.00	20.00	0.00	0.00
Revell, Wayne	\$27.39		08/16/2013	\$2,786.48		95.75		95.75	80.00	15.75	0.00	0.00
Revell, Wayne	\$27.39		08/30/2013	\$2,399.93		89.25		89.25	65.25	0.00	0.00	24.00
Revell, Wayne	\$27.39		09/13/2013	\$2,426.82		89.50		89.50	80.00	1.50	0.00	0.00
Revell, Wayne	\$27.39		09/27/2013	\$2,604.97		91.25		91.25	80.00	11.25	0.00	0.00
Revell, Wayne	\$27.39		10/11/2013	\$2,887.31		98.25		98.25	80.00	18.25	0.00	0.00
Revell, Wayne	\$27.39		10/25/2013	\$2,574.72		90.50		90.50	80.00	10.50	0.00	0.00
Revell, Wayne	\$27.39		11/08/2013	\$2,816.73		96.50		96.50	80.00	16.50	0.00	0.00
Revell, Wayne	\$27.39		11/22/2013	\$2,457.07		88.25		88.25	66.00	6.25	0.00	0.00
Revell, Wayne	\$27.39		12/06/2013	\$2,245.32		83.50		83.50	75.50	0.00	0.00	0.00
Revell, Wayne	\$27.39		12/20/2013	\$2,504.13		88.75		88.75	80.00	8.75	0.00	0.00
Revell, Wayne	\$27.39		01/03/2014	\$2,070.53		77.00		77.00	69.00	0.00	0.00	0.00
Revell, Wayne	\$27.39		01/17/2014	\$1,636.55		59.75		59.75	51.75	0.00	0.00	0.00
Revell, Wayne	\$27.39		01/31/2014	\$1,896.76		69.25		69.25	69.25	0.00	0.00	0.00

Revell, Wayne	\$27.39	02/14/2014	\$2,033.71	74.25	74.25	0.00	0.00
Revell, Wayne	\$27.39	02/28/2014	\$2,122.73	77.50	77.50	0.00	0.00
Revell, Wayne	\$27.39	03/14/2014	\$2,560.97	89.00	80.00	9.00	0.00
Revell, Wayne	\$27.39	03/28/2014	\$2,776.66	94.25	80.00	14.25	0.00
Revell, Wayne	\$27.39	04/11/2014	\$2,653.41	91.25	80.00	11.25	0.00
Revell, Wayne	\$27.39	04/25/2014	\$2,602.05	90.00	80.00	10.00	0.00
Revell, Wayne	\$27.39	05/09/2014	\$3,095.07	102.00	80.00	22.00	0.00
Revell, Wayne	\$27.39	05/23/2014	\$2,766.39	94.00	80.00	14.00	0.00
Revell, Wayne	\$27.39	06/06/2014	\$2,574.66	92.00	80.00	4.00	0.00
Revell, Wayne	\$27.39	06/20/2014	\$2,602.05	90.00	80.00	10.00	0.00
Revell, Wayne	\$27.39	07/03/2014	\$2,807.48	95.00	80.00	15.00	0.00
Revell, Wayne	\$27.39	07/18/2014	\$2,656.83	94.00	80.00	6.00	0.00
Revell, Wayne	\$27.39	08/01/2014	\$3,382.67	123.50	43.50	0.00	0.00
Revell, Wayne	\$27.39	08/15/2014	\$2,766.39	94.00	80.00	14.00	0.00
Revell, Wayne	\$27.39	08/29/2014	\$1,376.35	50.25	50.25	0.00	0.00
Revell, Wayne	\$27.39	09/12/2014	\$2,697.92	95.00	80.00	7.00	0.00
Revell, Wayne	\$27.39	09/26/2014	\$3,012.90	100.00	80.00	20.00	0.00
Revell, Wayne	\$27.39	10/10/2014	\$2,478.80	87.00	80.00	7.00	0.00
Revell, Wayne	\$27.39	10/24/2014	\$2,519.88	88.00	80.00	8.00	0.00
Revell, Wayne	\$27.39	11/07/2014	\$2,560.97	89.00	80.00	9.00	0.00
Revell, Wayne	\$27.39	11/21/2014	\$2,471.95	89.50	80.00	1.50	0.00
Revell, Wayne	\$27.39	12/05/2014	\$2,218.59	81.00	65.00	0.00	0.00
Revell, Wayne	\$27.39	12/19/2014	\$2,396.63	85.00	80.00	5.00	0.00
Revell, Wayne	\$27.39	01/02/2015	\$2,280.22	83.25	75.25	0.00	0.00
Revell, Wayne	\$27.39	01/16/2015	\$2,232.29	81.50	65.50	0.00	0.00
Revell, Wayne	\$27.39	01/30/2015	\$2,756.12	93.75	80.00	13.75	0.00
Revell, Wayne	\$27.39	02/13/2015	\$2,136.42	78.00	70.00	0.00	0.00
Revell, Wayne	\$27.39	02/27/2015	\$2,478.80	87.00	80.00	7.00	0.00
Revell, Wayne	\$27.39	03/13/2015	\$2,410.32	88.00	80.00	0.00	0.00
Revell, Wayne	\$27.39	03/27/2015	\$2,807.48	95.00	80.00	15.00	0.00
Revell, Wayne	\$27.39	04/10/2015	\$2,410.32	88.00	80.00	0.00	0.00
Revell, Wayne	\$27.39	04/24/2015	\$2,396.63	87.50	47.50	0.00	0.00
Revell, Wayne	\$27.39	05/08/2015	\$2,605.47	92.75	80.00	4.75	0.00
Revell, Wayne	\$27.39	05/22/2015	\$3,012.90	100.00	80.00	20.00	0.00
Revell, Wayne	\$27.39	06/05/2015	\$2,985.51	102.00	80.00	14.00	0.00
Revell, Wayne	\$27.39	06/19/2015	\$2,602.05	90.00	80.00	10.00	0.00
Revell, Wayne	\$27.39	07/02/2015	\$2,684.22	92.00	80.00	12.00	0.00

Revell, Wayne	\$27.39	07/17/2015	\$2,540.42	88.50	80.00	8.50	0.00
Revell, Wayne	\$27.39	07/31/2015	\$2,807.48	95.00	80.00	15.00	0.00
Revell, Wayne	\$27.39	08/14/2015	\$3,012.90	100.00	80.00	20.00	0.00
Revell, Wayne	\$27.39	08/28/2015	\$2,848.56	96.00	80.00	16.00	0.00
Revell, Wayne	\$27.39	09/11/2015	\$2,766.39	94.00	80.00	14.00	0.00
Revell, Wayne	\$27.39	09/25/2015	\$2,615.75	93.00	80.00	5.00	0.00
Revell, Wayne	\$27.39	10/09/2015	\$2,725.31	93.00	80.00	13.00	0.00
Revell, Wayne	\$27.39	10/23/2015	\$2,293.91	82.50	80.00	2.50	0.00
Revell, Wayne	\$27.39	11/06/2015	\$2,725.31	93.00	80.00	13.00	0.00
Revell, Wayne	\$27.39	11/20/2015	\$2,410.32	88.00	80.00	0.00	0.00
Revell, Wayne	\$27.39	12/04/2015	\$2,067.95	75.50	75.50	0.00	0.00
Revell, Wayne	\$27.39	12/18/2015	\$2,252.83	82.25	74.25	0.00	0.00
Revell, Wayne	\$27.39	01/01/2016	\$2,088.49	76.25	76.25	0.00	0.00
Revell, Wayne	\$27.39	01/15/2016	\$2,191.20	80.00	40.00	0.00	0.00
Revell, Wayne	\$27.39	01/29/2016	\$2,519.88	88.00	80.00	8.00	0.00
						648.00	

H - Holiday	D - Bereavement	B - Bonus	Regular Earnings	OT Earnings	Net Pay	E_B - Bonus	E_H - Holiday	E_S - Sick	E_SB - Supplemental
0.00	0.00	0.00	\$2,004.66	\$0.00	\$1,431.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,131.20	\$349.65	\$1,725.75	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$514.27	\$1,840.05	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$2,077.25	\$60.50	\$1,646.54	\$0.00	\$215.12	\$0.00	\$0.00
0.00	0.00	0.00	\$1,788.19	\$70.59	\$1,607.02	\$0.00	\$0.00	\$430.24	\$0.00
8.00	0.00	0.00	\$1,962.97	\$171.42	\$1,598.22	\$0.00	\$215.12	\$0.00	\$0.00
8.00	0.00	0.00	\$1,478.95	\$0.00	\$1,467.71	\$0.00	\$215.12	\$430.24	\$0.00
0.00	0.00	0.00	\$2,097.42	\$252.09	\$1,602.59	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$191.59	\$1,598.58	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$423.52	\$1,737.51	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,030.20	\$201.68	\$1,532.14	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$1,848.69	\$0.00	\$1,431.47	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$1,075.60	\$231.93	\$1,622.74	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,077.25	\$342.85	\$1,773.75	\$0.00	\$0.00	\$215.12	\$0.00
0.00	0.00	0.00	\$2,151.20	\$554.61	\$1,816.03	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$473.94	\$1,767.71	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$2,063.81	\$171.42	\$1,663.01	\$0.00	\$215.12	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$594.94	\$1,840.18	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$534.44	\$1,803.93	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$2,151.20	\$534.44	\$1,932.80	\$0.00	\$215.12	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$806.70	\$1,967.02	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$635.28	\$1,864.36	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$1,754.57	\$0.00	\$1,632.80	\$0.00	\$0.00	\$645.36	\$0.00
8.00	0.00	0.00	\$2,151.20	\$60.50	\$1,648.91	\$0.00	\$215.12	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$453.77	\$1,755.63	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$736.11	\$1,924.75	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$423.52	\$1,737.51	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$665.53	\$3,174.67	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$1,774.74	\$252.09	\$1,713.18	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$2,030.20	\$0.00	\$1,586.34	\$0.00	\$215.12	\$0.00	\$0.00
0.00	0.00	0.00	\$2,151.20	\$352.93	\$1,741.37	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$1,855.41	\$0.00	\$1,485.33	\$0.00	\$215.12	\$0.00	\$0.00
8.00	0.00	0.00	\$1,417.43	\$0.00	\$1,225.36	\$0.00	\$219.12	\$0.00	\$0.00
0.00	0.00	0.00	\$1,896.76	\$0.00	\$1,381.23	\$0.00	\$0.00	\$0.00	\$0.00

0.00	0.00	0.00	\$2,033.71	\$0.00	\$1,463.27	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,122.73	\$0.00	\$1,516.59	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$369.77	\$1,779.10	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$585.46	\$1,908.29	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$462.21	\$1,834.48	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$410.85	\$1,803.71	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$903.87	\$2,099.03	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$575.19	\$1,902.14	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$2,191.20	\$164.34	\$1,787.29	\$0.00	\$219.12	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$410.85	\$1,803.71	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$616.28	\$1,926.77	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$2,191.20	\$246.51	\$1,836.52	\$0.00	\$219.12	\$0.00	\$0.00
0.00	0.00	0.00	\$1,191.47	\$0.00	\$2,271.12	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$575.19	\$1,902.16	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$1,376.35	\$0.00	\$1,056.57	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$2,191.20	\$287.60	\$1,861.13	\$0.00	\$219.12	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$821.70	\$2,049.80	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$287.60	\$1,729.89	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$328.68	\$1,754.48	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$369.77	\$1,779.11	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$61.63	\$1,725.78	\$0.00	\$0.00	\$219.12	\$0.00
8.00	0.00	0.00	\$1,780.35	\$0.00	\$1,574.01	\$0.00	\$219.12	\$219.12	\$0.00
0.00	0.00	0.00	\$2,191.20	\$205.43	\$1,680.66	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$2,061.10	\$0.00	\$1,614.28	\$0.00	\$219.12	\$0.00	\$0.00
8.00	0.00	0.00	\$1,794.05	\$0.00	\$1,585.56	\$0.00	\$219.12	\$219.12	\$0.00
0.00	0.00	0.00	\$2,191.20	\$564.92	\$1,899.33	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$1,917.30	\$0.00	\$1,528.15	\$0.00	\$0.00	\$219.12	\$0.00
0.00	0.00	0.00	\$2,191.20	\$287.60	\$1,733.21	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$0.00	\$1,692.21	\$0.00	\$0.00	\$219.12	\$0.00
0.00	0.00	0.00	\$2,191.20	\$616.28	\$1,930.12	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$0.00	\$1,692.21	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$1,301.03	\$0.00	\$1,684.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$195.15	\$1,809.10	\$0.00	\$0.00	\$219.12	\$0.00
0.00	0.00	0.00	\$2,191.20	\$821.70	\$2,053.14	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$2,191.20	\$575.19	\$2,036.74	\$0.00	\$219.12	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$410.85	\$1,807.05	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$493.02	\$1,894.65	\$0.00	\$0.00	\$0.00	\$0.00

0.00	0.00	0.00	\$2,191.20	\$349.22	\$1,807.07	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$616.28	\$1,923.57	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$821.70	\$2,048.67	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$657.36	\$1,948.58	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$575.19	\$1,898.54	\$0.00	\$0.00	\$0.00	\$0.00
8.00	0.00	0.00	\$2,191.20	\$205.43	\$1,806.80	\$0.00	\$219.12	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$534.11	\$1,873.53	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$102.71	\$1,610.80	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$534.11	\$1,873.53	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$0.00	\$1,681.70	\$0.00	\$0.00	\$219.12	\$0.00
0.00	0.00	0.00	\$2,067.95	\$0.00	\$1,473.19	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,033.71	\$0.00	\$1,585.78	\$0.00	\$0.00	\$219.12	\$0.00
0.00	0.00	0.00	\$2,088.49	\$0.00	\$1,486.28	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$1,095.60	\$0.00	\$1,548.83	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	\$2,191.20	\$328.68	\$1,749.01	\$0.00	\$0.00	\$0.00	\$0.00

E_V - Vacation	Federal Tax Amount	D_4LN - 401k		D_70 - Bankruptcy		D_71 - Tax Levy		D_72 - Tax Levy		D_726 - 726 Union		D_73 - Garnishment	
		Loan											
	\$0.00	\$327.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.05	\$0.00	\$0.00	\$0.00
	\$0.00	\$446.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24.81	\$0.00	\$0.00	\$0.00
	\$0.00	\$493.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26.65	\$0.00	\$0.00	\$0.00
	\$0.00	\$414.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.53	\$0.00	\$0.00	\$0.00
	\$0.00	\$398.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.89	\$0.00	\$0.00	\$0.00
	\$0.00	\$414.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.50	\$0.00	\$0.00	\$0.00
	\$0.00	\$353.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21.24	\$0.00	\$0.00	\$0.00
	\$0.00	\$409.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.50	\$0.00	\$0.00	\$0.00
	\$0.00	\$407.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.43	\$0.00	\$0.00	\$0.00
	\$0.00	\$465.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.75	\$0.00	\$0.00	\$0.00
	\$0.00	\$380.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.32	\$0.00	\$0.00	\$0.00
	\$215.12	\$338.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.64	\$0.00	\$0.00	\$0.00
	\$1,075.60	\$418.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.83	\$0.00	\$0.00	\$0.00
	\$0.00	\$481.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26.35	\$0.00	\$0.00	\$0.00
	\$0.00	\$498.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27.06	\$0.00	\$0.00	\$0.00
	\$0.00	\$478.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26.25	\$0.00	\$0.00	\$0.00
	\$0.00	\$434.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24.50	\$0.00	\$0.00	\$0.00
	\$0.00	\$508.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27.46	\$0.00	\$0.00	\$0.00
	\$0.00	\$493.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26.86	\$0.00	\$0.00	\$0.00
	\$0.00	\$547.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29.01	\$0.00	\$0.00	\$0.00
	\$0.00	\$561.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29.58	\$0.00	\$0.00	\$0.00
	\$0.00	\$518.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27.86	\$0.00	\$0.00	\$0.00
	\$0.00	\$422.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$428.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24.27	\$0.00	\$0.00	\$0.00
	\$0.00	\$473.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26.05	\$0.00	\$0.00	\$0.00
	\$0.00	\$544.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28.87	\$0.00	\$0.00	\$0.00
	\$0.00	\$465.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.75	\$0.00	\$0.00	\$0.00
	\$0.00	\$526.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28.17	\$0.00	\$0.00	\$0.00
	\$430.24	\$436.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24.57	\$0.00	\$0.00	\$0.00
	\$0.00	\$383.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.45	\$0.00	\$0.00	\$0.00
	\$0.00	\$448.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.04	\$0.00	\$0.00	\$0.00
	\$0.00	\$336.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.71	\$0.00	\$0.00	\$0.00
	\$0.00	\$228.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16.37	\$0.00	\$0.00	\$0.00
	\$0.00	\$293.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18.97	\$0.00	\$0.00	\$0.00

\$0.00	\$327.43	\$0.00	\$0.00	\$0.00	\$0.00	\$20.34	\$0.00
\$0.00	\$349.68	\$0.00	\$0.00	\$0.00	\$0.00	\$21.23	\$0.00
\$0.00	\$459.24	\$0.00	\$0.00	\$0.00	\$0.00	\$25.61	\$0.00
\$0.00	\$513.17	\$0.00	\$0.00	\$0.00	\$0.00	\$27.77	\$0.00
\$0.00	\$482.35	\$0.00	\$0.00	\$0.00	\$0.00	\$26.53	\$0.00
\$0.00	\$469.51	\$0.00	\$0.00	\$0.00	\$0.00	\$26.02	\$0.00
\$0.00	\$592.77	\$0.00	\$0.00	\$0.00	\$0.00	\$30.95	\$0.00
\$0.00	\$510.60	\$0.00	\$0.00	\$0.00	\$0.00	\$27.66	\$0.00
\$0.00	\$462.67	\$0.00	\$0.00	\$0.00	\$0.00	\$25.75	\$0.00
\$0.00	\$469.51	\$0.00	\$0.00	\$0.00	\$0.00	\$26.02	\$0.00
\$0.00	\$520.87	\$0.00	\$0.00	\$0.00	\$0.00	\$28.07	\$0.00
\$0.00	\$483.21	\$0.00	\$0.00	\$0.00	\$0.00	\$26.57	\$0.00
\$2,191.20	\$664.67	\$0.00	\$0.00	\$0.00	\$0.00	\$33.83	\$0.00
\$0.00	\$510.60	\$0.00	\$0.00	\$0.00	\$0.00	\$27.66	\$0.00
\$0.00	\$176.02	\$0.00	\$0.00	\$0.00	\$0.00	\$13.76	\$0.00
\$0.00	\$493.48	\$0.00	\$0.00	\$0.00	\$0.00	\$26.98	\$0.00
\$0.00	\$572.23	\$0.00	\$0.00	\$0.00	\$0.00	\$30.13	\$0.00
\$0.00	\$438.70	\$0.00	\$0.00	\$0.00	\$0.00	\$24.79	\$0.00
\$0.00	\$448.97	\$0.00	\$0.00	\$0.00	\$0.00	\$25.20	\$0.00
\$0.00	\$459.24	\$0.00	\$0.00	\$0.00	\$0.00	\$25.61	\$0.00
\$0.00	\$436.99	\$0.00	\$0.00	\$0.00	\$0.00	\$24.72	\$0.00
\$0.00	\$373.65	\$0.00	\$0.00	\$0.00	\$0.00	\$22.19	\$0.00
\$0.00	\$418.16	\$0.00	\$0.00	\$0.00	\$0.00	\$23.97	\$0.00
\$0.00	\$386.17	\$0.00	\$0.00	\$0.00	\$0.00	\$22.80	\$0.00
\$0.00	\$374.18	\$0.00	\$0.00	\$0.00	\$0.00	\$22.32	\$0.00
\$0.00	\$505.14	\$0.00	\$0.00	\$0.00	\$0.00	\$27.56	\$0.00
\$0.00	\$350.22	\$0.00	\$0.00	\$0.00	\$0.00	\$21.36	\$0.00
\$0.00	\$435.81	\$0.00	\$0.00	\$0.00	\$0.00	\$24.79	\$0.00
\$0.00	\$418.69	\$0.00	\$0.00	\$0.00	\$0.00	\$24.10	\$0.00
\$0.00	\$517.98	\$0.00	\$0.00	\$0.00	\$0.00	\$28.07	\$0.00
\$219.12	\$418.69	\$0.00	\$0.00	\$0.00	\$0.00	\$24.10	\$0.00
\$1,095.60	\$415.27	\$0.00	\$0.00	\$0.00	\$0.00	\$23.97	\$0.00
\$0.00	\$467.48	\$0.00	\$0.00	\$0.00	\$0.00	\$26.05	\$0.00
\$0.00	\$569.34	\$0.00	\$0.00	\$0.00	\$0.00	\$30.13	\$0.00
\$0.00	\$562.49	\$0.00	\$0.00	\$0.00	\$0.00	\$29.86	\$0.00
\$0.00	\$466.62	\$0.00	\$0.00	\$0.00	\$0.00	\$26.02	\$0.00
\$0.00	\$487.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\$0.00	\$451.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$517.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$569.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$528.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$507.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$470.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$497.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$389.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$497.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$418.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$333.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$379.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$337.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$1,095.60	\$363.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$445.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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A 3x15 grid of circles. The top row contains 15 empty circles. The middle row contains 15 empty circles. The bottom row contains 15 circles, each with a decimal point (.) in the center.

[illegible][illegible]

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Medicare Tax Amount	Social Security Tax Amount	SUI/SDI Tax	Wkd State Tax	Lived State Tax	Lived Local Tax	Worked Local Tax	V - Vacation
\$29.07	\$84.19	\$1.20	\$99.80	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$35.97	\$104.20	\$1.20	\$130.52	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$38.65	\$111.95	\$1.20	\$142.42	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$34.12	\$98.82	\$1.20	\$122.26	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$33.19	\$96.14	\$1.20	\$118.14	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$34.07	\$145.67	\$1.20	\$121.29	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$30.80	\$131.71	\$1.20	\$106.76	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$34.07	\$145.67	\$1.20	\$121.29	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$33.97	\$145.25	\$1.20	\$120.85	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$37.33	\$159.63	\$1.20	\$135.81	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$32.36	\$138.38	\$1.20	\$113.70	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$29.93	\$127.95	\$1.20	\$102.86	\$0.00	\$0.00	\$0.00	\$0.00 8.00
\$34.56	\$147.76	\$1.20	\$123.45	\$0.00	\$0.00	\$0.00	\$0.00 40.00
\$38.21	\$163.38	\$1.20	\$139.71	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$39.23	\$167.76	\$1.20	\$144.27	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$38.06	\$162.76	\$1.20	\$139.06	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$35.53	\$151.92	\$1.20	\$127.79	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$39.82	\$170.26	\$1.20	\$146.87	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$38.95	\$166.51	\$1.20	\$142.97	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$42.06	\$179.85	\$1.20	\$156.84	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$42.89	\$183.39	\$1.20	\$160.53	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$40.40	\$172.76	\$1.20	\$149.47	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$34.80	\$148.80	\$1.20	\$124.54	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$35.19	\$150.46	\$1.20	\$126.27	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$37.77	\$161.51	\$1.20	\$137.76	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$41.87	\$179.01	\$1.20	\$155.97	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$37.33	\$159.63	\$1.20	\$135.81	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$40.84	\$174.64	\$1.20	\$151.42	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$35.63	\$152.34	\$1.20	\$128.22	\$0.00	\$0.00	\$0.00	\$0.00 16.00
\$32.56	\$139.21	\$1.20	\$114.57	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$36.31	\$155.26	\$1.20	\$131.26	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$30.02	\$128.37	\$1.20	\$102.88	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$23.73	\$101.47	\$1.20	\$74.89	\$0.00	\$0.00	\$0.00	\$0.00 0.00
\$27.51	\$117.60	\$1.20	\$91.67	\$0.00	\$0.00	\$0.00	\$0.00 0.00

\$29.48	\$126.09	\$1.20	\$100.51	\$0.00	\$0.00	\$0.00 0.00
\$30.78	\$131.61	\$1.20	\$106.25	\$0.00	\$0.00	\$0.00 0.00
\$37.14	\$158.78	\$1.20	\$134.51	\$0.00	\$0.00	\$0.00 0.00
\$40.26	\$172.15	\$1.20	\$148.43	\$0.00	\$0.00	\$0.00 0.00
\$38.47	\$164.51	\$1.20	\$140.48	\$0.00	\$0.00	\$0.00 0.00
\$37.73	\$161.33	\$1.20	\$137.16	\$0.00	\$0.00	\$0.00 0.00
\$44.88	\$191.89	\$1.20	\$168.96	\$0.00	\$0.00	\$0.00 0.00
\$40.12	\$171.52	\$1.20	\$147.76	\$0.00	\$0.00	\$0.00 0.00
\$37.33	\$159.63	\$1.20	\$135.40	\$0.00	\$0.00	\$0.00 0.00
\$37.73	\$161.33	\$1.20	\$137.16	\$0.00	\$0.00	\$0.00 0.00
\$40.71	\$174.06	\$1.20	\$150.41	\$0.00	\$0.00	\$0.00 0.00
\$38.52	\$164.72	\$1.20	\$140.70	\$0.00	\$0.00	\$0.00 0.00
\$49.05	\$209.73	\$1.20	\$187.68	\$0.00	\$0.00	\$0.00 0.00
\$40.11	\$171.51	\$1.20	\$147.76	\$0.00	\$0.00	\$0.00 80.00
\$19.96	\$85.34	\$1.20	\$58.11	\$0.00	\$0.00	\$0.00 0.00
\$39.12	\$167.27	\$1.20	\$143.35	\$0.00	\$0.00	\$0.00 0.00
\$43.69	\$186.80	\$1.20	\$163.66	\$0.00	\$0.00	\$0.00 0.00
\$35.94	\$153.68	\$1.20	\$129.21	\$0.00	\$0.00	\$0.00 0.00
\$36.54	\$156.24	\$1.20	\$131.86	\$0.00	\$0.00	\$0.00 0.00
\$37.13	\$158.78	\$1.20	\$134.51	\$0.00	\$0.00	\$0.00 0.00
\$35.84	\$153.26	\$1.20	\$128.77	\$0.00	\$0.00	\$0.00 0.00
\$32.17	\$137.55	\$1.20	\$112.43	\$0.00	\$0.00	\$0.00 0.00
\$34.75	\$148.59	\$1.20	\$123.91	\$0.00	\$0.00	\$0.00 0.00
\$33.06	\$141.37	\$1.20	\$115.95	\$0.00	\$0.00	\$0.00 0.00
\$32.37	\$138.41	\$1.20	\$112.86	\$0.00	\$0.00	\$0.00 0.00
\$39.97	\$170.88	\$1.20	\$146.65	\$0.00	\$0.00	\$0.00 0.00
\$30.97	\$132.45	\$1.20	\$106.68	\$0.00	\$0.00	\$0.00 0.00
\$35.95	\$153.69	\$1.20	\$128.76	\$0.00	\$0.00	\$0.00 0.00
\$34.95	\$149.44	\$1.20	\$124.34	\$0.00	\$0.00	\$0.00 0.00
\$40.70	\$174.06	\$1.20	\$149.96	\$0.00	\$0.00	\$0.00 0.00
\$34.95	\$149.44	\$1.20	\$124.34	\$0.00	\$0.00	\$0.00 8.00
\$34.75	\$148.59	\$1.20	\$123.46	\$0.00	\$0.00	\$0.00 40.00
\$37.78	\$161.54	\$1.20	\$136.93	\$0.00	\$0.00	\$0.00 0.00
\$43.69	\$186.80	\$1.20	\$163.21	\$0.00	\$0.00	\$0.00 0.00
\$43.29	\$185.10	\$1.20	\$161.44	\$0.00	\$0.00	\$0.00 0.00
\$37.73	\$161.33	\$1.20	\$136.71	\$0.00	\$0.00	\$0.00 0.00
\$38.92	\$166.42	\$1.20	\$142.01	\$0.00	\$0.00	\$0.00 0.00

\$36.84	\$157.51	\$1.20	\$132.73	\$0.00	\$0.00	\$0.00 0.00
\$40.71	\$174.06	\$1.20	\$149.96	\$0.00	\$0.00	\$0.00 0.00
\$43.68	\$186.80	\$1.20	\$163.21	\$0.00	\$0.00	\$0.00 0.00
\$41.31	\$176.61	\$1.20	\$152.61	\$0.00	\$0.00	\$0.00 0.00
\$40.11	\$171.52	\$1.20	\$147.31	\$0.00	\$0.00	\$0.00 0.00
\$37.93	\$162.18	\$1.20	\$137.59	\$0.00	\$0.00	\$0.00 0.00
\$39.52	\$168.96	\$1.20	\$144.66	\$0.00	\$0.00	\$0.00 0.00
\$33.26	\$142.23	\$1.20	\$116.83	\$0.00	\$0.00	\$0.00 0.00
\$39.51	\$168.97	\$1.20	\$144.66	\$0.00	\$0.00	\$0.00 0.00
\$34.95	\$149.44	\$1.20	\$124.34	\$0.00	\$0.00	\$0.00 0.00
\$29.99	\$128.21	\$1.20	\$102.26	\$0.00	\$0.00	\$0.00 0.00
\$32.67	\$139.67	\$1.20	\$114.19	\$0.00	\$0.00	\$0.00 0.00
\$30.28	\$129.49	\$1.20	\$103.39	\$0.00	\$0.00	\$0.00 0.00
\$31.78	\$135.85	\$1.20	\$110.01	\$0.00	\$0.00	\$0.00 40.00
\$36.53	\$156.23	\$1.20	\$131.21	\$0.00	\$0.00	\$0.00 0.00

EXHIBIT G

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

TRUSTEES of the LOCAL 813 INSURANCE TRUST FUND, the LOCAL 813 PENSION TRUST FUND, and the LOCAL 813 AND 1034 SEVERANCE AND RETIREMENT TRUST FUND,

Plaintiff,

-against-

ROGAN BROTHERS SANITATION, INC., A.R.J.R. TRUCKING CORP., ARJR HOLDING COMPANY, INC., FINNE BROS. CARTING, INC., FINNE BROS. REFUSE SYSTEMS, INC., SAW MILL RECOVERY INC., ROGAN RR LLC, SPRAIN ROAD ASSOCIATES, INC., R&S WASTE SERVICES, LLC, PINNACLE EQUITY GROUP, LLC, JONI PROPERTY TRUST LLC, INDUSTRIAL RECYCLING OF N.Y.C., LLC, JAMES ROGAN and JOSEPH F. SPIEZIO, III,

Defendants.

Docket No.: 12 CV 6249 (ALC)(HP)

**STATEMENT OF UNDISPUTED
MATERIAL FACTS PURSUANT TO
LOCAL CIVIL RULE 56.1**

Defendant R&S Waste Services, LLC by its counsel submits the following Statement of Material Facts Not in Dispute pursuant to Rule 56 of the Federal Rules of Civil Procedure and Rule 56.1 of the Local Civil Rules of the United States District Court for the Southern District of New York:

I. **PROCEDURAL HISTORY**

A. **The Plaintiffs In This Action Commence Rogan I**

1. On December 23, 2010, the Trustees of the Local 813 Insurance Trust Fund, the Local 813 Pension Trust Fund, and the Local 813 and Local 1034 Severance and Retirement Trust Fund (“Plaintiffs” or “Funds”) commenced an action against Rogan Brothers Sanitation, Inc. (“RBS”) in the United States District Court, Southern District of New York, Docket No. 10-

cv-9561 (“Rogan I”). See Exhibit A, Second Amended Complaint (12-cv-6249), ¶ 39, annexed to the Declaration of Joseph Spiezio, dated June 27, 2017 (“Spiezio Decl.”).¹

2. Plaintiffs in Rogan I alleged violations of the Employee Retirement Income Security Act of 1974 (“ERISA”), 29 U.S.C. Section 1001, *et seq.*, and sought payment of delinquent contributions identified by an audit for the period of January 1, 2007 through December 31, 2009 and payment of delinquent contributions for the period from November 1, 2005 and continuing. Id. ¶¶ 35-39.

3. On January 24, 2011, Plaintiffs in Rogan I and RBS entered into a settlement agreement whereby RBS agreed to pay \$203,425.30. Id. ¶ 41; see also Spiezio Decl., Exhibit MM.

B. The Plaintiffs In This Action Commence Rogan II

4. On May 1, 2012, Plaintiffs commenced an action against RBS in the United States District Court, Southern District of New York, Docket No. 12-cv-3433 (“Rogan II”). See Exhibit B, Complaint (12 civ 3433), annexed to the Spiezio Decl, Exhibit B. Rogan II was assigned to the Hon. Jesse M. Furman. Id.

5. Plaintiffs in Rogan II alleged violations of ERISA and sought to compel RBS to submit to an audit for the period of January 1, 2010 through December 31, 2011 and to pay to Plaintiffs any amount of unpaid benefits contributions that are determined to be owed because of the audit. Id. ¶¶ 19, 21-25.

¹ Defendant Joseph F. Spiezio, III moves separately under FRCP 56 as well to dismiss the claim against him in his individual capacity. For judicial economy, R & S and Defendant Joseph F. Spiezio, III will rely upon the same declaration sworn by Joseph F. Spiezio, III dated June 27, 2017 for both motions given the volume of exhibits that are attached to the declaration. As such, R & S incorporates all exhibits attached to the declaration that Defendant Joseph F. Spiezio, III files in support of his motion, which are the source of the citations below.

6. RBS did not appear in Rogan II and Judge Furman issued an Order and Judgment against RBS on August 8, 2012. See Exhibit C, Order and Judgment, annexed to the Spiezio Decl.

7. The Order and Judgment in Rogan II required that RBS submit to an audit for the period of January 1, 2010 through December 31, 2011; pay any delinquencies identified by the audit; pay interest through the date of payment; pay audit fees, pay an “amount equal to the greater of interest on the unpaid contributions or liquidated damages equal to 20% of the unpaid contributions; and pay attorneys’ fees, and costs. Id.

8. Judge Furman also ordered that, “The Court will retain jurisdiction over this matter to adjudicate any disputes with respect to delinquencies identified by the audit.” Id.

C. **The Plaintiffs In This Action Commence Rogan III**

9. On August 15, 2012, Plaintiffs filed their Complaint in this action. See Docket No. 1 (“Rogan III”).

10. The Funds named RBS (“Rogan Brothers”) as the sole defendant alleging violations of ERISA and seeking payment of alleged delinquent contributions for the period of November 1, 2005 through December 2011 and withdrawal liability. Id.

11. On April 25, 2013, Plaintiffs filed their First Amended Complaint. See Docket No. 6.

12. In the First Amended Complaint, the Funds added numerous defendants to the action: James Rogan, ARJR Trucking Corp., Rogan RR LLC, Finne Brothers Carting Inc., Finne Bros. Refuse Systems, Inc., Saw Mill Recovery, Inc., Sprain Road Associates, Inc., ARJR Holding Company Inc. (“Rogan Defendants”). Id.

13. The Funds also added as defendants R&S Waste Services, LLC (“R&S”), Joseph F. Spiezio, III, individually, Pinnacle Equity Group, Joni Property Trust and Industrial Recycling Systems of NY LLC. Id.

14. On June 21, 2013, Plaintiffs filed their Second Amended Complaint. See Exhibit A.

15. In their Eighth Claim for Relief, the Funds allege that R&S is obligated to the Funds for withdrawal liability because R&S is the alleged successor of Rogan Brothers. Id. ¶ 135.

16. In their Ninth Claim for Relief, the Funds allege that R&S is obligated to the Funds for withdrawal liability because R&S is the alter ego of Rogan Brothers or a single employer with Rogan Brothers. Id. ¶ 137.

17. In their Fourth Claim for Relief, the Funds allege that Spiezio is individually liable to the Funds for alleged delinquent contributions in 2011 based upon Spiezio’s alleged domination and control of Rogan Brothers and R&S. See Exhibit A ¶ 106.

D. **Defendants R&S, Spiezio, Pinnacle, Joni and Industrial Move To Dismiss The Second Amended Complaint**

18. On May 12, 2015, R&S, Spiezio, Pinnacle Equity Group, Joni Property Trust and Industrial Recycling Systems of NY LLC moved to dismiss the Second Amended Complaint. See Docket No. 85.

19. On February 17, 2016, the Court granted the motion to dismiss the fraud claims against R&S Waste Services LLC, Joseph Spiezio, Pinnacle Equity Group, Joni Property Trust and Industrial Recycling Systems of NY LLC. See Docket No. 97.

20. As a result, Pinnacle Equity Group, Joni Property Trust and Industrial Recycling Systems of NY LLC were dismissed from the action with prejudice. Id.

21. The only claim remaining against Spiezio individually is Plaintiffs' Fourth Claim for Relief for payment of alleged delinquent contributions under ERISA. Id.

22. The remaining claims against R&S are Plaintiffs' Eighth and Ninth Claims for Relief for alleged withdrawal liability and for payment of alleged delinquent contributions under ERISA. Id.

II. **FACTUAL BACKGROUND**

A. **Rogan Brothers Sanitation, Inc.**

23. RBS is an entity wholly owned by James M. Rogan., which was incorporated in July 1998. See Spiezio Decl. Exhibit F, 813_Rogan 2502.

24. James M. Rogan is the sole and exclusive decision maker with authority to bind RBS since its inception. Id., ¶ 27; see also Id., Exhibit F, 2592-2593; 2501-2502.

25. RBS is engaged in the business of "collection and disposal of residential and commercial waste in New York City and . . . Westchester County, New York. Id., Exhibit , See Id., Exhibit G, Decision and Order issued by the NLRB, dated April 8, 2015, at *5-*6 (2015 NLRB LEXIS 258).

26. RBS operated as a business during the relevant period of September 2011 through 2012 (Id.) and was operating as a business through June 2016 when, according to the New York State Department of State, Division of Corporations' website, it was dissolved by proclamation/annulment of authority. Spiezio Decl., ¶ 8.

27. RBS operated out of located at 1014 Saw Mill River Road, Yonkers and Bedford New York. Id. ¶ 9; see also Id., Exhibit FF, p. 129.

27.1 RBS was licensed to operate in New York City. Id., Exhibit X, 813_Rogan 259.

28. Spiezio has no ownership interest in RBS. Id., ¶ 25; see also Id., Exhibit F, 813_Rogan 2592-2593.

29. Spiezio has no family connection to RBS. Id., ¶ 11.

30. ARJR Trucking (“ARJR”) was a signatory to a collective bargaining agreement with Local 813, IBT for the period December 1, 1999 through July 31, 2002. Id., Exhibit Y, 2650.

31. A modification agreement was signed by ARJR and Local 813, IBT which provided that all bargaining unit employees of ARJR were employed by Rogan Brothers Sanitation, Inc. as of January 9, 2002. Id., Exhibit Y, 2650.

32. Rogan Brothers, therefore, became a signatory to a collective bargaining agreement (“CBA”) with Local 813, IBT covering “... all Chauffeurs, Helpers, Mechanics and Welders of the Employer, except those Employees not eligible for membership in the Union in accordance with the provisions of the Labor Management Relations Act of 1947 as amended ...” Id., Exhibit LL, 813_Rogan_00001-56.

33. The 813 CBA’s recognition clause was modified in January 2011 to cover no less than drivers operating out of Rogan Brothers’ Yonkers yard. Id., Exhibit X, 813_Rogan_000762.

34. James Troy (“Troy”) was an organizer for 813 from August 2006 to January 2009 when he became president of the local. Id., Exhibit P, p. 189-190.

35. Troy became a trustee of the Funds in 2009. Id., Exhibit P, Tr. 279.

36. Troy stated in affidavit to the NLRB with respect to the modification that the “CBA does not cover the Employer’s drivers and helpers who perform work solely in Northern Westchester County and are domiciled in the Employer’s Bedford facility. The agreement provides that the CBA does cover employees performing bargaining unit work who are domiciled in Yonkers and that there will be no fewer than 10 chauffeurs in the bargaining unit.” Id., Exhibit Y, 2634-2644.

37. Troy confirmed that the agreement was for “10” in an email dated May 25, 2011, wherein he stated “Has any progress been made to sign 2 additional drivers? We have an agreement for 10.” Id., Exhibit Y, 2625.

38. Local 813 IBT did not appoint a shop steward at Rogan Brothers. Id., Exhibit P, pp. James Troy NLRB testimony, 258.

38.1 Troy instructed a Rogan Brothers employee, Wayne Revell, to only distribute membership cards to “worthy drivers”. Id., Exhibit P, pp. 683; 691).

38.2. Revell distributed only three cards and chose not to distribute some drivers. Id., pp. 693.

38.3. Local 813 did not hold any arbitrations with Rogan Brothers about not enforcing the terms of the CBA. Id., pp. 261.

38.4. Troy was aware helpers were employed at Rogan Brothers but did not seek to have them included as members and stated they were not covered by the CBA. Id., p. 261.

38.5. Troy believed welders and mechanics were members of another union and did not bother to find out which ones. Id., p. 276; 361.

38.6. Rogan Brothers did not apply the wage provisions of the CBA to all employees performing covered work. Id., pp. 355; 965-966; 1161-1162.

39. Troy reviewed Funds audits of all Funds under his auspice as trustee, including Rogan Brothers, to see if Rogan Brothers was remitting the proper contributions. Id., Exhibit P, p. 284.

40. Troy did not undertake any effort to visit Rogan Brothers to ascertain whether there were other drivers that contributions had not been remitted for other than those that appeared on funds’ audit. Id., Exhibit P, pp. 331-332.

41. Local 282, IBT and Local 456 IBT are unions representing employees at RBS Id., Exhibit ¶ , Exhibit AA, pp. 2538-2542; see also Id., pp. AA-9-14; Exhibit Y, 2453-2457; 2486.

42. Michael Roeke, a Rogan Brothers employee, became a member of Local 813 in July 2011. Tr. 498. Roeke drove trucks that hauled rock and dirt. Id., Exhibit P, p. 504.

43. Joe Smith, a Rogan Brothers employee, drove garbage trucks and trucks used for hauling construction and demolition material. Id., Exhibit P, p. 419.

44. Hauling construction and demolition material, e.g. rock and dirt, was not covered work under the Local 813 CBA. Id., Exhibit P, pp. 197-98; 361-364.

45. Troy was unable to discern from a list of Rogan Brothers employees which employees were members of the three different unions at Rogan Brothers. Id., Exhibit P, p. 367.

45.1 Rogan Brothers operated interchangeably as ARJR while Joseph Smith was employed at Rogan Brothers and then Rogan Brothers ran under ARJR completely at some point. Id., p. 404.

46. ARJR vehicles operated out of the same yard as Rogan Brothers in Yonkers on Saw Mill River Road doing the same work that Rogan Brothers performed. Id., Exhibit P, p. 654.

B. **Pinnacle Equity Group, LLC Issues A Loan To Rogan Brothers Sanitaiton, Inc.**

47. Pinnacle Equity Group, LLC (“Pinnacle”) is an entity formed, owned and operated by Spiezio and members of his family. Id., ¶ 2; see also Id., Exhibit P, p. 933.

48. Pinnacle owns property, acts as consultant on real estate developments, is developer of property, and also acts as a source of funding to entities, i.e. an issuer of loans. Id., ¶ 2; see also Id., Exhibit P, p. 934.

49. Spiezio is the only person authorized to utilize Pinnacle's bank account Id., Exhibit P, pp. 933-934.

50. Spiezio became acquainted with James M. Rogan, and his business RBS, through a mutual friend that Pinnacle did business with in 2005. Id., ¶ 2; see also Id., Exhibit FF, p. 932.

51. RBS had financial issues including high overtime, large fuel bills and high interest rates on equipment loans. Id., p. 932.

52. To assist RBS continue its growth, Pinnacle issued RBS a loan in the amount of \$850,000.00 on or around January 3, 2011. Id., ¶ 4; see also Exhibit F, 813_Rogan 2592-2595; Id., Exhibit P, pp. 991, 1011, 1071.

53. The loan was embodied in a security agreement dated, January 3, 2011 ("Security Agreement"), the Demand Note, dated January 3, 2011, and the Promissory Note, dated January 3, 2011. Id., ¶ 12; see also Exhibit H, 22-31; Id., Exhibit I; Id., Exhibit J; Id., Exhibit P, pp. Spiezio NLRB testimony, pp. 991, 1011, 1071, 1082.

54. The loan repayment accrued at 12% interest rate per annum and included a repayment structure of 9 quarterly payments. Id., Exhibit J.

55. James M. Rogan did not become an owner of Pinnacle as a result of the loan. See Spiezio Declaration; Id., Exhibits H, I, J; see also Id., Exhibit P, p. 991.

56. The loan to RBS was utilized to pay bills and creditors, including Waste Management, Action Carting, and payroll. Id., Exhibit P, p. 992; see also Id., Exhibit X, 813 Rogan 2603-2604.

C. **Rogan Brothers Sanitation, Inc. Pledges Collateral to Pinnacle Under The Security Agreement**

57. RBS pledged specific assets as collateral to Pinnacle under the Security Agreement. Id. ¶ 13; se also Id., Exhibit H, 31.

58. RBS pledged approximately 15% of its customer routes as collateral, certain trucks, and other equipment. Id., Exhibit H; see also Id., Exhibit K.

59. Not all of RBS's assets were used as collateral. Rogan Brothers insurance policy for equipment included 68 vehicles and pieces of equipment. Id., Exhibit Y, 2690-2703; see also Id., Exhibit K; Id., Exhibit P, pp. 938-992.

60. Rogan Brothers had in excess of 6800 customers in early 2011. Id., Exhibit K.

61. Rogan Brothers posted only commercial contracts of approximately 1,100 customers as collateral. Id., Exhibit K.

62. RBS, however, did not have the right to assign customers that it had contracts with in Westchester County so none of the clients that were surrendered with contracts were received by R&S. Id., Exhibit K; see also Id., Exhibit FF, p. 210.

63. Accounts over 90 days in arrears, residential customers, and customers outside Westchester were not considered for collateral posting. Id., Exhibit K.

64. Pinnacle secured the collateral with a UCC lien on May 25, 2011. Id., Exhibit H; Exhibit I; Exhibit J; see also Id., Exhibit P, pp. Tr. 1011-1014, 1085, 1097, 1145.

65. The loan was oversecured and certain equipment listed in the UCC lien was released back to RBS. Id., Exhibit FF, pp. 74.

D. Formation And Ownership Of R&S Waste Services, LLC

66. To serve as a bulwark against a default of the loan issued by Pinnacle to RBS, Spiezio decided to establish an independent entity, whose sole member would be Spiezio, in the event that RBS defaulted and the collateral pledged by RBS was insufficient to recoup the outstanding loan issued by Pinnacle. Id., Exhibit L, 1-4; Exhibit P, pp. 996-997, 1003; 1110-1113, 1144-1145; Exhibit FF, pp. 47

67. R&S's 2011 Tax return shows that Spiezio is the sole owner of R&S. Id., Exhibit Y, 231-240; Exhibit P, p. 1035.

68. Spiezio previously formed such corporate entities in order to protect Pinnacle's outstanding loans. Id., Exhibit P, p. 997.

69. The formation of an independent entity would obviate foreclosure proceedings in the event of a default by RBS and allow Pinnacle to claim the collateral and assign it to the independent entity. Id., Exhibit L; Exhibit P, p. 997, 1003; Exhibit FF, p. 47 .

70. On or around February 17, 2011, Spiezio formed R&S as a limited liability company under the laws of the State of New York. Id., Exhibit M, 228-230; Exhibit P, pp. 996-999, 1070

71. Spiezio is the sole managing member of R&S. Id., ¶ 15; see also Id., Exhibit N; Id., Exhibit P, pp. 998-999, 1079-1080; Exhibit FF, p. 121-122

72. James M. Rogan has no ownership interest or authority in matters pertaining to R&S. Id., ¶ 16; see also, Id., Exhibit N; Exhibit P, pp. 998-1000; Exhibit X, 813_Rogan 2592-2595; 813_Rogan 2603-2604; Exhibit Y, 231-240.

72.1. James M. Rogan is not listed on any corporate record of R & S. Id.

73. James M. Rogan has never had any involvement in any day to day operations of R&S, including, by way of example, hiring and discipline of employees, dictating route information, and securing clients. Id., ¶ 36.

74. To allow R&S to fully recoup the loan in the event of a default by RBS, R&S needed to have the ability to operate as a fully licensed waste management facility and utilize the pledged collateral. Id., Exhibit L; 1-4; see also Id., Exhibit P, pp. 996-1000, 1011; Id., Exhibit FF, p. 47.

75. Accordingly, R&S needed to obtain a Class A Hauler permit, i.e. license, from the County of Westchester's Solid Waste Commission. Id., Exhibit L; see also Id., Exhibit P, p. 999; Id., Exhibit FF, 47.

76. Spiezio refused to have his name listed on RBS's license. The purpose of R&S was not to go into business with RBS, but to serve as an entity in the event of a default by RBS. Id., Exhibit P, p. 1003.

E. **The Spiezio Organization Enters Into A Consulting Agreement With Rogan Brothers Sanitation, Inc.**

77. Also as a part of the loan, RBS and Spiezio, as managing member of Spiezio Organization, LLC, entered into a consulting agreement whereby Spiezio Organization, LLC would provide business consulting to RBS to assist with the implementation of structural reforms and organization. Id., ¶ 17; see also Id., Exhibit O, 18-21; Id., Exhibit P, pp. 935-941; Id., Exhibit FF, p. 31.

78. Spiezio Organization LLC provides consulting to services to many other clients. Id., ¶ 17; see also Id., Exhibit P, p. 932.

79. By terms of the consulting agreement, RBS maintained complete authority in all corporate decisions. Id., ¶¶ 18-23; 26-27; see also Id., Exhibit O, 18-21.

80. Spiezio did not control labor issues or employment matters nor was authorized to bind RBS because all decisions were subject to James Rogan's approval. Id., ¶¶ 18-23; 26-27; see also Id., Exhibit O; Id., Exhibit FF, 103-104, 111.

81. Spiezio did not negotiate collective bargaining agreements with RBS's other unions, Local 456, IBT or Local 282, IBT nor did he administer the agreements on behalf of RBS. Id., ¶ 22.

82. Spiezio, in his capacity as a consultant with Spiezio Organization, LLC, spent his time in January 2011 to July 2011 observing how the waste management business worked, and observed RBS's operational practices in terms of expenses and revenue, dispatching, types of vehicles used, and labor costs, i.e. overtime costs. Id., Exhibit O, pp. 1108-1111.

83. Spiezio had no ownership, financial interest, control or responsibility in RBS, or any other entity that James M. Rogan may be affiliated with, including, but not limited to, ARJR Trucking Corp., ARJR Holding Company, Inc., Finne Bros. Carting, Inc., Finne Bros. Refuse Systems, Inc., Saw Mill Recovery Inc., Rogan RR, LLC, or Sprain Road Associates, Inc. Id., ¶ 25; see also Id., Exhibit E.

84. Howard Kassman testified at a hearing before the National Labor Relations Board ("NLRB") that he was RBS's Controller from in or around December 2010 until he became an employee of R & S in November 2011. Id., Exhibit P, pp. 757-58; 992-993.

84.1 In August 2011 he performed consulting work to R & S until he became an employee of R & S in November 2011. Id.

85. Kassman testified at the NLRB hearing that his office originally was located at RBS's yard at 1014 Saw Mill River Road in a trailer. Id., Exhibit P. p. 760.

86. As a consultant to RBS, Spiezio requested that RBS relocate Kassman's office to 500 Mamaroneck Avenue, Harrison, New York 10528, where Spiezio Organization, LLC's corporate office was located to freely discuss financial matters without interruptions from RBS' employees. Id., Exhibit P, Spiezio NLRB testimony, pp. 819; 993-994.

87. Kassman moved his office items from the trailer to an office with its own walls at 500 Mamaroneck Ave. Id., Exhibit P, pp. 760-761; see also Id., Exhibit FF, Spiezio Dep., p. 995.

88. Kassman's office was on a different floor than where Spiezio Organization, LLC and R&S conducted business at 500 Mamaroneck Avenue. Id., Exhibit FF, Spiezio Dep., p. 189-90.

F. **R&S Applies For A Permit From The Westchester Solid Waste Commission**

89. Bruce Berger, former Executive Director of the Westchester Solid Waste Commission, and Patricia O'Callahan, Deputy Director of the Westchester Solid Waste Commission, advised Spiezio that if R&S wanted its application for a permit to be expedited, R&S's application needed to list an additional person with an existing permit, i.e. license, because of the Business Integrity review that needed to be approved. Id., Exhibit P, Spiezio NLRB testimony, p. 1001; See also Id., Exhibit FF, Spiezio Dep., pp. 161, 165-166.

90. On or around March 1, 2011, R&S submitted to the Westchester County Solid Waste Commission an application for a permit. Id., Exhibit Q.

G. **Rogan Brothers Sanitation, Inc. Defaults On The Loan Issued By Pinnacle**

91. After Pinnacle and RBS agreed to the loan, several issues concerning RBS's financial condition came to light: RBS's accountant underreported RBS's sales tax by nearly \$950,000; the benefit funds of Local 282, IBT and Local 456, IBT filed lawsuits seeking millions in unpaid contributions; and an RBS vendor secured a default judgment against Rogan Brothers in the amount of \$253,584.41. Id., Exhibit R, 7; see also Id., Exhibit S, 8-9; Id., Exhibit T 87-88; Id., Exhibit X, 813_Rogan 2603-2604; Id., Exhibit F, 813_Rogan 2592-2595; Id., Exhibit P, pp. 1006-1010; 1083-1084.

92. Pinnacle, in recognizing that RBS's financial condition jeopardized its ability to obtain repayment of the loan notified Rogan that if the Westchester County Solid Waste Commission approved R&S's application for a permit then there was a potential for Pinnacle to recoup the loan to avoid litigation. Id., Exhibit P, pp. 1011; see also Id., Exhibit R; Id., Exhibit S;

Id., Exhibit T; Id., Exhibit X, 813_Rogan 2603-2604; Id., Exhibit P, pp. 1083-1084; Id., Exhibit FF, Spiezio Dep, p. 201.

93. The license approved by the Westchester Solid Waste Commission lists Spiezio as R&S's sole owner. Id., Exhibit II, 2492-2493; see also Id., Exhibit P, pp. 1003-1005.

94. Pinnacle and RBS mutually agreed that RBS would not be able to repay the loan under any circumstances without causing them to completely go out of business. Id., Exhibit R; Id., Exhibit S; Id., Exhibit T; Id., Exhibit X, 813_Rogan 2603-2604, 813_Rogan 2592-2537; Id., Exhibit P, pp. 1009-1013.

95. Both Pinnacle and RBS mutually agreed that instead of proceeding to litigation RBS would relinquish its right to the collateral it posted when it obtained the loan. Id. ¶ 29; see also Id., Exhibit K; Id., Exhibit P, Spiezio NLRB testimony, 1008-1013, 1136-1138; Id., Exhibit S; Id., Exhibit X, 813_Rogan2603-2604.

96. On or about May 25, 2011, Pinnacle filed a UCC lien against the collateral previously posted by RBS. Id., ¶ 30; see also Id., Exhibit H; Id., Exhibit P, Spiezio NLRB testimony, p. 1085.

97. RBS did not surrender its roll off trucks because James Rogan needed them to continue to do business. Id., Exhibit FF, Spiezio Dep., pp 206.

98. RBS surrendered two packer trucks, a front loader and a chase truck and not used in R & S's operation. Id., Exhibit FF, Spiezio Dep., pp. 207; 209; 281.

99. The equipment that Pinnacle took possession of was cross-collateralized and had liens against it by other entities such that Pinnacle did not have control over those assets pursuant to the UCC filing. Id., Exhibit P, Spiezio NLRB testimony, p. 1014.

100. Pinnacle did not take possession of customers that were under contract with RBS. Id., Exhibit P, Spiezio NLRB testimony p. 1020.

100.1 RBS continued to service those contracts. Id.

101. RBS did not post as collateral its customers located in New York City customers because R&S had not authority to operate within New York City Id., Exhibit K; see also, Id., ¶ 33; see also Id., Exhibit P, 1138.

102. James M. Rogan sent many RBS customers to his other company, A.R.J.R. Trucking Corp. Id., Exhibit P, p. 1022.

103. RBS retained 80% of its equipment and vehicles. Id., ¶ 34; see also Id., Exhibit P. Spiezio NLRB testimony, p. 1014.

104. RBS did not surrender computers or office equipment. Id., Exhibit FF, p. 207.

105. On or around July 31, 2011, RBS surrendered the collateral listed in Schedule A of the Security Agreement to Pinnacle, and Pinnacle accepted the collateral from RBS. Id. ¶ 31; see also Id., Exhibit U.

106. In July 2011 Pinnacle assigned the collateral it obtained from RBS to R&S. Id., Exhibit V; see also Id., Exhibit P, Spiezio NLRB testimony, p. 1097; Id., Exhibit FF, Spiezio Dep., p. 199.

H. **R&S Begins Operations In August 2011**

107. On August 1, 2011, R&S began operating its licensed waste removal business. Id., ¶ 35; see also Id., Exhibit Y, 162-165; Id., Exhibit P, Spiezio NLRB testimony, pp. 1023, 1044.

108. R&S's headquarters was located at 500 Mamaroneck Avenue, Harrison, New York 10528, which is the existing headquarters for Spiezio related entities. Id., Exhibit P, Spiezio NLRB testimony, pp. 994-995, 1038-1039.

109. R&S operated out of 1016 Saw Mill River Road, Yonkers, New York 10710. Id., Exhibit X, 813_Rogan 2603-2604; see also Id., Exhibit P, Spieizo NLRB testimony, pp. 1030, 1033, 1074.

110. R&S leased the yard in Yonkers from Leighton Construction Corp. for which R&S and RBS had no ownership interest in. Id., Exhibit Y, 94; see also Id., Exhibit pp. 1017, 1074.

111. [intentionally omitted].

112. Spiezio runs R&S's day to day operations himself. Id., Exhibit FF, Spiezio Dep., pp. 149-150.

113. R&S did not use RBS's accountant. Id., Exhibit FF, Spiezio Dep., pp. 143.

114. [intentionally blank].

115. RBS was still in business when R&S began to operate. Id., Exhibit FF, Spiezio Dep. 148.

James M. Rogan and RBS had no access to R&S's Bank Accounts

116. Spiezio is the only person authorized to bind R&S in all matters. Id., Exhibit P, Testimony of Key Bank witnesses and Spiezio from NLRB proceeding, pp. 597, 610, 615; 999-1000, 1079-1080.

117. Spiezio never authorized Rogan to be a signer on an R & S bank account. Id. ¶ 37.

118. The appearance of James M. Rogan's name was a mistake and Key Bank. Id., Exhibit P, Tr. 566; 617-618.

118.1 Key Bank would not have honored a transaction request from James Rogan. Id.

119. William Randall, who handled the R&S account at Key Bank, never saw James M. Rogan's name listed on an R&S bank account. Id., Exhibit P, pp. 617; 619.

120. Spiezio could not confirm whether it was James Rogan's signature on the card. Id., Exhibit FF, Spiezio Dep., p. 178.

121. The signature cards from Key Bank listing Spiezio and James M Rogan on R&S's account were corrected with an accurate document removing James Rogan's name. Id., Exhibit P, Key Bank witness testimony at NLRB, pp. 576-577; see also Id., Exhibit Y, 2662, 2664-2665.

122. KeyBank confirmed in a letter, dated October 3, 2011, that its records indicated Spiezio was the Managing Member of R&S, with no other members identified. Id., Exhibit Y, 98.

123. R&S also maintained a bank account at First NBC for which Spiezio was the only signer listed on the account. Id., Exhibit Y, 95.

R&S Hires Employees

124. Spiezio is the only person with authority to hire and fire at R&S. Id., Exhibit P, Spiezio NLRB testimony, p. 1026; see also Id., Exhibit FF, Spiezio Dep., p. 231.

125. R&S advertised and hired personnel, including drivers, helpers, sales staff and administrative staff. Id., Exhibit P, Spiezio NLRB testimony, pp. 1023-1028.

126. RBS has its own office staff and controller. Id., Exhibit P. Spiezio NLRB testimony, p. 1040.

127. All R&S employees hired by R&S filled out applications and were interviewed and all approved by Spiezio. Id., Exhibit P, Spieizo NLRB testimony, pp. 1024- 1026.

128. Employees hired by R & S were not members of Local 813. Id., ¶ 38; see also Id., Exhibit Y, 162-165; Id., Exhibit X, 813_Rogan 1249-1276.

129. Michael Vetrano, an employee of RBS at the time, submitted an application for employment to R&S. Id., Exhibit F; see also Id., Exhibit P, Spiezio NLRB testimony, pp. 1026-1028, 1093; 1135.

130. R&S did not hire Vetrano as a supervisor. Id., Exhibit F, 813_Rogan 2503; see also Id., Exhibit P, Spiezio NLRB testimony, p. 1027.

131. Vetrano did not have authority to hire or fire or recommend discipline. Id., Exhibit F, 813_Rogan 2503.

132. Vetrano resigned from his employment at RBS at the end of July 2011. Vetrano was never an officer, director, shareholder or account signature of Rogan, and had no authority to bind RBS. Id., Exhibit F, 813_Rogan 2502-2504.

133. Spiezio interviewed and hired Kassman for the position of Controller at R&S. Id., Exhibit P, Kassman NLRB testimony, p. 790.

134. There was no RBS financial information stored in the computer Kassman utilized for R&S. Id., Exhibit P, Kassman NLRB testimony, p. 814.

135. No driver personnel information stored at R&S came from RBS, including DOT certificates, medical cards from R&S drivers. Id., Exhibit P, Kassman NLRB testimony, pp. 814-815.

136. Kassman testified that the R&S used a different billing system than RBS used so there was no “transfer” of customer information to R&S. Id., Exhibit P, Kassman NLRB testimony, p. 773.

137. No information on RBS’s assets or liabilities was transferred to R&S. Id., Exhibit P, Kassman NLRB testimony, p. 780.

138. Kassman did not perform work for any other entity owned by Spiezio. Id., Exhibit P, Kassman NLRB testimony, p. 792.

139. Peter Ligouri, an employee of R&S, applied for a job at R&S as a driver. Id., Exhibit P, Spiezio NLRB testimony, pp. 1034.

140. Spiezio interviewed Ligouri, and hired Ligouri as a driver. Id.

141. Ligouri did not have the authority to hire, fire or discipline employees at R&S. Id., Exhibit F, 813_Rogan 2592-2595; see also Id., Exhibit P, Spiezio NLRB testimony, 1034.

142. Ligouri did not have the right to direct employees to perform their jobs. Id., Exhibit F, 813_Rogan 2592-2595; see also Id., Exhibit P, Spiezio NLRB testimony, p. 1035.

R&S's Operations

143. R&S was forced to buy trucks and equipment to service customer accounts because much of the collateral RBS surrendered to Pinnacle, which then was assigned to R&S, was old, broken or in need of repair. Id., Exhibit X, 813_Rogan 2603-2604; see also Id., Exhibit F, 813_Rogan 2592-2595; Id., Exhibit P, Spiezio NLRB testimony, p. 1014; Id., Exhibit FF, Spiezio Dep., pp. 281-282.

144. Further, James M. Rogan did not disclose at the time he surrendered the collateral to Pinnacle that several of RBS's trucks were encumbered by loans and that the loans were of an amount greater than the value of the trucks. Id., Exhibit FF, Spiezio Dep., p. 86.

145. R&S purchased its own vehicles holding the titles in R & S's name only. Id., Exhibit W, Exhibit W; see also Id., Exhibit P, Spiezio NLRB testimony, pp. 1029-1030, 1074.

146. Spiezio is the sole guaranty of numerous bank loans taken by R&S leaving him as the sole guarantor of repayment. Id., Exhibit P, Spiezio NLRB testimony, pp. 1079-1081.

147. R & S began its operations only servicing southern Westchester County. Id., Exhibit FF, Spiezio Dep. P. 148.

148. R & S used its own email address and fax number. Id., ¶ 41.

148.1 RBS had a website and R & S did not. Id.

149. R&S could not operate under RBS's waste hauling permits. Id., Exhibit P, Spiezio NLRB testimony, pp. 999-1000.

150. [intentionally omitted].

151. R & S employees did not operate the front loader that Rogan Brothers surrendered. Id., Exhibit FF, Spiezio Dep., p. 210.

152. R & S serviced only 20% of customers that had been served by RBS. Id., Exhibit FF, Spiezio Dep., 146.

153. Through a subcontracting agreement, RBS agreed to run several of R&S's customer routes due to the familiarity of the routes by RBS's drivers. Id., Exhibit P, Spiezio NLRB testimony, pp. 1041-044

154. The subcontracting agreement ended in October 2011 due to objections from Local 813, IBT. Id., Exhibit P, Spiezio NLRB testimony, p. 1044.

155. R&S is not licensed to operate a transfer station. Id., Exhibit P, Spiezio NLRB testimony, p. 1055.

156. Rogan Brothers through Rogan RR, LL owned a transfer station. Id., Exhibit FF, Spiezio Dep, p. 191.

157. R & S's employees in 2011 were represented by Local 726, IUJAT. Id., ¶ 39.

158. R&S did not pay RBS's utilities. Id., Exhibit P, Spiezio NLRB testimony, p. 1038.

159. R&S does not pay James M. Rogan anything. Id., Exhibit P, Spiezio NLRB testimony, p. 1051.

160. A form submitted by R & S to New York State is inaccurate (Id., Exhibit Ff, Spiezio Dep., p. 195) because Kassman incorrectly transposed Rogan Brothers information onto the registration form. Id., Exhibit P, Spiezio NLRB testimony, p. 1055.

I. **Proceedings Before the National Labor Relations Board**

161. Between September 29 and November 22, 2011, Local 813, IBT (“Union”) filed five unfair labor practice charges against RBS and R&S. Id., ¶ 53; see also Id., Exhibit G, Decision and Order issued by the NLRB, dated April 8, 2015, at *46.

162. A trial was held before the National Labor Relations Board (“NLRB”) on August 14, 2012, October 16, 17, 18, and 19, 2012, and January 11, 14, and 15, 2013. Id., Exhibit A, ¶ 44.

163. Among those whom testified at trial were Spiezio, James Troy (the Union president and a trustee of the Funds), Kassman, Dominick Gigilio (in-house auditor to the Funds who was also deposed in this case), Glen Zarr (an employee of the Funds in the collections department), two representatives of Key Bank, several former employees of RBS, and several employees of R&S at that time. Id., ¶ 53.

164. The Union was represented by Jane Lauer Barker, Esq. Id., ¶ 54. Ms. Barker represented the Funds in Rogan I, Rogan II, and Rogan III until she withdrew as counsel. Id., Exhibit A; Rogan III, Dkt #58; SDNY 12cv9651; SDNY 12cv3433.

165. On June 17, 2013, the administrative law judge (“ALJ”) issued his Decision. Id., Exhibit G, Rogan Bros. Sanitation, Inc., 2015 NLRB LEXIS 258, *46 (N.L.R.B. Apr. 8, 2015).

166. On April 8, 2015 a three member panel of the NLRB issued its Decision and Order adopting the ALJ’s findings as modified in its Decision and Order. Id., at *1.

167. The ALJ made conclusions of fact and law. Id., at *46-*190.

168. The three-member panel of the NLRB adopted the ALJ's finding that the CBA was unenforceable because it was applied on a member's only basis, i.e. its terms were applied only to employees who were members of the Union. *Id.*, at *4, *146-*148, *164-*165.

169. The three-member panel adopted the ALJ's finding that R&S was neither the alter ego of nor the successor to Rogan Brothers. *Id.*, at *1-*30.

170. The three-member panel found that R&S and Rogan Brothers were a single employer from March 1, 2011 to the first week of October 2011. *Id.*, at *30.

171. On June 17, 2016, the United States Court of Appeals for the Second Circuit enforced the NLRB's Decision and Order. See R&S Waste Servs., LLC v. NLRB, 651 Fed. Appx. 34 (2d Cir. 2016) (summary order).

J. **The Trustees Have No Factual Basis Establishing Why This Action Was Commenced Against R&S And Spiezio**

1. **Testimony of Paul Tillis, Trustee of the Funds**

172. Paul Tillis is a trustee of the Funds designated as an employer trustee of the Local 27 Pension and the Local 813 Insurance Fund. *Id.*, Exhibit GG, p. 22.

173. Nicholas Orlando is a trustee of the Funds and owns a company called Sani-Pro that is engaged in residential and commercial garbage collection. *Id.*, Exhibit EE, p. 6, 8.

174. Sean Campbell ("Campbell") is the president of Local 813, IBT and has been so for the past 3 years. *Id.*, Exhibit BB, Campbell, p. 8.

175. Campbell became a trustee of the Local 813 Pension and Severance Fund and the Insurance Fund in August 2000. *Id.*, Exhibit BB, Campbell, p. 11.

176. Campbell was a member of the Funds collection subcommittee. *Id.*, Exhibit BB, Campbell, p. 14-15

177. The Funds office is located at 45-18 Court Square, Long Island City in 2004 and remains there. Id., Exhibit DD, Huang, p. 12.

178. Local 813, IBT is located at the same office. Id., Exhibit DD, Huang, p. 12-13.

179. The Trustees never saw the complaint in this case and had never seen the allegations in the Second Amended Complaint prior to the days they were deposed. Id., Exhibit GG, Tillis, p. 9, 27, 245; Exhibit EE, Orlando, p. 37-38; 46; Exhibit BB, Campbell, 37.

180. Tillis did not know if the Funds voted to commence litigation against R&S to pursue withdraw liability. Id., Exhibit GG, Tillis, p. 25.

181. Tillis did not know Spieizo was being sued in his individual capacity. Id., Exhibit GG, Tillis p. 32.

182. Tillis did not know that the Funds had filed litigation other than the instant litigation against Rogan Brothers for the collection of delinquent contributions. Id., Exhibit GG , Tillis p. 65.

183. Tillis did not know that the Funds had secured a default judgment in that other litigation that covers the period 2010-2011, which is also part of the same period of time the Funds seeks in this litigation. Tillis, p. 66

184. Tillis did not know the basis for R&S's liability. Id., Exhibit GG, Tillis p. 32.

184.1. Tillis did not know that R&S never signed a CBA with Local 813, IBT. Id.

185. The trustees have no evidence nor are they aware of evidence to support the allegations against Spiezio as alleged in paragraph 106, 107 and 108 of the Second Amended Complaint for personal liability against Spiezio. Id., Exhibit GG, Tillis, p. 35; 71-73; Exhibit EE, Orlando 57-59, 64; Exhibit BB, Campbell, p. 54-55.

186. The trustees do not have any evidence nor have they seen evidence that supports the allegations in the Second Amended Complaint that R & S is the alter ego of Rogan Brothers or the successor to Rogan Brothers or a single employer with Rogan Brothers. Id., Exhibit GG, Tillis, 32; 48, 59; Exhibit EE, Orlando, 61-64; Exhibit BB, Campbell, 68-69.

187. Orlando's company subcontracts work to R&S and R&S subcontracts work to Orlando's company. Id., Exhibit EE, Orlando, p. 26.

188. Orlando never dealt with James Rogan when dealing with R&S. Id., Exhibit EE, Orlando, p. 28

189. Orlando held discussions with James Rogan in 2010 or 2011 to potentially purchase Rogan Brothers' business. Id., Exhibit EE, Orlando, p. 66.

190. Orlando only spoke with James Rogan during the time Orlando was considering purchasing Rogan's assets. Id., Exhibit EE, Orlando, p. 66-67.

191. The trustees do not know whether the amounts sought for delinquent contributions in this case are accurate. Id., Exhibit GG, Tillis, 54; Exhibit EE, Orlando, 122, 123-130; Exhibit BB, Campbell, 50, 93.

192. Orlando and Campbell do not know whether the amount of withdrawal liability is accurate. Id., Exhibit EE, Orlando, 130; Exhibit BB, Campbell, 90-92.

193. Tillis never saw the notice demanding withdrawal liability that is sought in this case. Tillis, 77.

194. Tillis did not know whether Rogan Brothers is still operating. Tillis 48.

195. The trustees have no firsthand knowledge of how R & S operates. Id., Exhibit GG, Tillis, 10; Id., ¶ , Exhibit BB, Campbell, 102.

196. The Funds allege in paragraph 10 of the Second Amended Complaint that Rogan Brothers was a “a party to CBAs with Local 813 covering workers employed as drivers, helpers, mechanics, and welders and, thereby Rogan agreed to comply with and be bound by all of the provisions of the CBAs and Trusts. Id., Exhibit A, SAC, ¶ 10.

197. Campbell did not know what collective bargaining agreements are referred to in paragraph 10 of the Second Amended Complaint. Id., Exhibit BB, Campbell, pp. 38-39.

198. [intentionally omitted].

199. The trustees did not know that the recognition clause of the CBA between Rogan Brothers and Local 813, IBT had been modified in 2011. Id., Exhibit GG, Tillis, 61, 68; Exhibit EE, Orlando 75-76; Exhibit BB, Campbell, 26.

200. The trustees cannot identify whether an employee of Rogan Brothers performed work under the CBA between Rogan Brothers and Local 813, IBT. Id., Exhibit GG, Tillis, 10; 53; 61-64; Exhibit EE, Orlando, 89-90; Exhibit BB, Campbell 81.

201. Campbell does not know the name of any employees of Rogan Brothers. Id., Exhibit BB, Campbell, p. 78.

202. Campbell did not know who was performing work under the Local 813 CBA, the Local 282 CBA or the Local 456 CBA. Id., Exhibit BB, Campbell, 81.

203. The trustees could not identify the employees of Rogan Brothers whom may have performed work under the CBA between Rogan Brothers and Local 813, IBT. Id., Exhibit GG, Tillis, 53; 61-64; Exhibit EE, Orlando 82-83, 89-90; Exhibit BB, Campbell, 81.

204. Tillis and Orlando did not know that Rogan Brothers was a signatory to collective bargaining agreements with Local 282, and Local 456, IBT. Exhibit GG, Tillis, 44.

205. The Funds are not entitled to contributions for work employees at Rogan Brothers performed that is listed in the CBA between Local 456, IBT and Rogan Brothers. Id., Exhibit EE, Orlando, p. 78-79.

206. The Trustees do not know how the Funds would know whether an employee performed work under the three collective bargaining agreements Rogan Brothers was a signatory to with Local 813, IBT, Local 282, IBT and Local 456, IBT. Id., Exhibit GG, Tillis, 61- 64; Exhibit EE, Orlando 89-90; Exhibit BB, Campbell, 81, 91.

207. James Troy was Local 813, IBT's business agent for Rogan Brothers while Trustee Campbell was the vice president. Id., Exhibit BB, Campbell, 17-18

208. It was Troy's obligation to ensure that employees became members of Local 813. Id., Exhibit BB, Campbell, p. 81-82.

209. Troy was a trustee to the Funds in 2010, 2011 and 2012. Id., Exhibit BB, Campbell, p. 98.

210. [intentionally omitted]

211. Campbell did not know what efforts Local 813 made to ensure that all employees of Rogan Brothers were members of Local 813. Id., Exhibit BB, Campbell, p. 81.

212. Campbell does not know the members of Local 813 that were employed at Rogan Brothers. Id., Exhibit BB, Campbell, 47.

213. James Troy was either voted out or was fired as the Local 813, IBT president. Id., Exhibit EE, Orlando, p. 42

214. The Funds are not entitled to contributions for individuals who are not members of the union. Id., Exhibit GG, Tillis, p. 22.

215. The Funds are not entitled to contributions for the time employees at Rogan Brothers spent on work that was not covered under the Local 813 CBA. Id., Exhibit BB, Campbell, p. 49

216. Orlando did not know what information Local 813, IBT union provided to the trustees regarding Rogan Brothers. Id., Exhibit EE, Orlando, p. 75

217. Orlando could not tell from the recognition clauses of the CBAs Rogan Brothers signed with Local 282, Local 456 and Local 813 what geographical areas Rogan Brothers operated. Orlando did not know who would have that information. Id., Exhibit EE, Orlando, p. 82-83

218. For the year 2011, the Funds are not entitled to contributions for employees who performed work in Northern Westchester County and that the Funds was entitled just for contributions for the ten chauffeurs in southern Westchester. Id., Exhibit EE, Orlando, p. 86

219. Orlando and Campbell do not know the basis for the Funds determining that Rogan Brothers ceased having an obligation to the Funds to trigger withdrawal liability. Id., Exhibit EE, Orlando, 107, 111; Exhibit BB, Campbell, 97.

220. Local 813 made no effort to have Rogan Brothers sign a CBA in 2012 through 2016. Id., Exhibit BB, Campbell, p. 84-85.

221. Campbell could not recall what efforts were taken to determine whether Rogan Brothers was out of business. Id., Exhibit BB, Campbell, p. 85.

222. Campbell does not know if Local 813 walked away from the shop after reviewing James Rogan's affidavit to the NLRB from April 2012. Id., Exhibit BB, Campbell, pp. 85-86.

223. The Trustees do not know if the withdrawal liability amount sought against R&S includes amounts for employees who were performing work under the CBA between Local 282, IBT and Rogan Brothers. Id., Exhibit EE, Orlando, p. 99; Exhibit BB, Campbell 91.

224. Orlando is unsure if withdrawal liability would have been triggered if Rogan Brothers continued to perform work under the Local 813 CBA after the withdrawal liability date. Id., Exhibit EE, p. 110.

225. Checks from the NLRB trial from ARJR's bank account were produced in this litigation. Id., Exhibit Y, 2494-2537.

226. A check dated November 8, 2012 is paid to the order of Rogan Brothers Sanitation in the amount of \$10,000 and an indecipherable cent amount. Id., 2504. Checks payable to RBS deposited into ARJR's account. Id., 2516.

227. [intentionally omitted].

228. [intentionally omitted].

229. An ARJR check dated February 28, 2012 is payable to the Solid Waste Commission in the amount of \$25,000.00 and has what appears to be the name James Rogan listed in the signature block. Id., Exhibi Y, Bates 2494.

230. The Funds produces a document dated January 20, 2011 from "Dagmar" and another page dated January 21, 0211 referencing Charles Morell and Michael Santini wherein there is reference to the Funds agreeing that Rogan Brothers did not have to pay insurance contributions from the employees' start dates with Rogan Brothers until August 20, 2010. Id., Exhibit X, Bates 1675 and 1656.

231. Orlando did not know if the Funds were seeking payment for insurance contributions for Morell and Sanitini that were referenced in the two documents. Id., Exhibit EE, Orlando, p. 119.

232. Orlando never saw a Funds audit of Rogan Brothers and did not know if an audit was conducted. Id., Exhibit EE, Orlando, p. 122.

233. [intentionally omitted].

The Funds' Administrator and Auditor cannot substantiate the Funds Claims.

234. Sharon Huang ("Huang") is the Funds Administrator. Id., Exhibit DD, Huang,

235. Huang's role is to supervise and monitor the day-to-day Trust Fund operation. Id., ¶ , Exhibit DD, Huang, pp. 27-28.

236. Huang oversees several departments at the Funds, including, contributions receivable, insurance benefit department, pension benefit department, collection department, payroll auditor department. Id., Exhibit DD, Huang, pp. 11.

237. Huang saw the Second Amended Complaint for the first time the day before she was deposed. Huang, p.6.

238. Huang does not know whether there is evidence to support the allegations in the Second Amended Complaint that appear in paragraph 106-108 that pertains to Spiezio's alleged individual liability. Id., Exhibit DD, Huang, pp. 26-27; 93.

239. Huang did not speak with any employee of the Funds to determine whether there was evidence to support the allegations that appear in paragraph 106-108 of the Second Amended Complaint. Id., Exhibit DD, Huang, pp. 26-27.

240. Huang did not know if there is evidence to support the allegation at paragraph 135 of the Second Amended Complaint, that R&S is the successor corporation of Rogan Brothers and is liable in the amount of \$926,095. Id., Exhibit DD, Huang, p. 29.

241. Huang did not know if there is evidence to support the allegation at paragraph 137 of the Second Amended Complaint, that R&S is the alter ego of or the single employer with Rogan Brothers and she never spoke to Glenn Zarr or any other employee at the Funds to determine whether there was evidence to support the allegation. Id., Exhibit DD, Huang, p. 29.

242. Huang did not know if any employees of the Funds spoke to any person at Rogan Brothers to determine the accuracy of the Funds' calculations of delinquent contributions that is sought here. Id., Exhibit DD, Huang, p. 82

243. Huang did not know whether an audit was conducted in relation to the default judgment the Funds obtained in 12-cv-3433. Id., Exhibit DD, Huang, 61-62.

244. Dominick Giglio ("Giglio") became the Funds' in-house auditor in late 2011 or early 2012. Id., Exhibit CC, Giglio p. 8.

245. Giglio replaced the prior auditor, Gil Hodes. Id., Exhibit CC, Giglio, p. 9.

246. Gil Hodes audited Rogan Brothers prior to Giglio becoming an auditor for the Funds for the period of 2007-2009. Id., Exhibit CC, Giglio, p. 34; Exhibit X, 813_Rogan_2966-2991.

247. Giglio is the only in house auditor. Id., Exhibit CC, Giglio, p. 10.

248. Giglio does not have information to support the allegations in paragraph 106, 107 and 108 of the Second Amended Complaint. Id., Exhibit CC, Giglio, pp. 105-106.

A. The 2007-2009 “revised audit” has no basis in fact.

249. Huang never asked her subordinates to perform an audit of Rogan Brothers. Id., Exhibit DD, Huang, p. 36.

250. Huang does not review audits when they are completed and does not determine whether they are accurate. Id., Exhibit DD, Huang, p. 89.

251. Huang does not know who the members of Local 813 were at Rogan Brothers. Id., Exhibit DD, Huang, p. 88.

252. Huang did not know whether Rogan Brothers had collective bargaining agreements with other unions. Id., Exhibit DD, Huang, p. 31.

253. Huang identified the recognition clause of the CBA between Rogan Brothers and Local 813 effective December 1, 2005 through November 30, 2008 as defining the work covered by the CBA. Huang, p. 34. The CBA did not include the Memorandum of Agreement of January 2011 modifying the recognition clause. Id., Exhibit LL, 813_Rogan_1-58.

254. [intentionally omitted]

255. The Funds produced in discovery a letter to Rogan Brothers dated December 27, 2012 enclosing “the revised report of the audit conducted by the Funds of Rogan Brothers Sanitation, Inc. for the period January 1, 2007 through December 31, 2009. Id., Exhibit X, 813_Rogan_131-137.

256. Giglio’s described the auditing process as setting up a folder that would include the CBA, then compile amounts that were billed to the particular company and what’s been paid; he then sends an audit engagement letter and give the employer “x” period of time to respond with a date to commence the audit; and then he makes a field visit to obtain the documents requested in the engagement letter. Id., Exhibit CC, Giglio, p. 22.

257. Giglio requests payroll be available when he visits the employer along with NYS 45 documents showing the payroll on a quarterly basis and W-2s. Id., Exhibit CC, Giglio, p. 23-24.

258. Giglio would ask the representative of the company at the onsite visit the names of people he did not recognize. Id., Exhibit CC, Giglio, p. 25.

259. The Funds do not seek contributions for people who are not members of Local 813, IBT. Id., Exhibit CC, Giglio, 29.

260. Giglio did not perform an audit of Rogan Brothers. Id., Exhibit CC, Giglio, p. 32.

261. In the end of 2012, Giglio was asked by Jane Barker (the Funds' counsel at the time) to revise the audit Gil Hodes performed for the 2007-2009 period. Id., Exhibit CC, Giglio, p. 36, 41, 45-46.

262. When revising the 2007-2009 audit, Giglio did not see any documentation about the type of work that employees actually performed for Rogan Brothers but relied upon the NYS 45 that listed job titles alongside names that were affixed by Gil Hodes. Id., Exhibit CC, Giglio, p. 37-39.

263. Giglio did not know whether the schedule of contributions for 2007 and 2008 with Hodes' handwritten notations on them contained accurate information. Id., Exhibit CC, Giglio, p. 97-98; 813Funds 3019.

264. [intentionally omitted].

265. Giglio did not know that Rogan Brothers was a signatory to collective bargaining agreements with Local 456, IBT and Local 282, IBT until he was deposed in this case. Id., Exhibit CC, Giglio, p. 40.

266. Hodes never told Giglio that Rogan Brothers employees were represented by other unions in addition to Local 813, IBT. Id., Exhibit CC, Giglio, p. 80.

267. Giglio did not refer to the recognition clause of the Local 813, IBT CBA with Rogan Brothers when he conducted the revised calculation. Id., Exhibit CC, Giglio, p. 46.

268. Giglio did not know that there were employees of Rogan Brothers represented by other unions when he revised the calculation of 2007-2009. Id., Exhibit CC, Giglio, p. 80.

269. Giglio did not speak to any employees of Rogan Brothers when he issued the revised calculation to Rogan Brothers via his letter dated December 27, 2012 that stated \$780,085.98 in contributions was owed. Id., Exhibit CC, Giglio, pp. 48-49;57.

270. Giglio did not conduct any inquiry regarding the employees' names that appear in the revised calculation to determine whether the only work they performed was work covered by the Local 813, IBT CBA with Rogan Brothers. Id., Exhibit CC, Giglio, p. 49.

271. Giglio never checked the membership cards of Local 813, IBT for employees of Rogan Brothers when he calculated contribution amounts. Id., Exhibit CC, Giglio, p. 29.

272. Giglio prepared handwritten notes relating to revising the Hodes audit for 2008 and did not speak with any person to determine the accuracy of the information that appears in his notes. Id., Exhibit CC, Giglio, p. 66; Exhibit X, 813_Rogan_2693-2701.

273. Giglio prepared handwritten notes relating to revising the Hodes audit for 2009 and 2010 and did not speak with any person to determine the accuracy of the information that appears in his notes. Id., Exhibit CC, Giglio, p. 66; Exhibit X, 813_Rogan_2721-2727; 813_Rogan_2765-2771.

274. Jane Barker made assumptions for the revised audit of 2007-2009. Id., Exhibit CC, Giglio, p. 72.

275. Giglio was not aware of any arrangement regarding the insurance contributions for Charles Morell and Michael Santini when he conducted his revisions to the Hodes audit of 2007-2009. Id., Exhibit CC, Giglio, p. 89.

276. The 2007-2009 revised calculations would need to be changed to reflect the arrangement with Charles Morell and Michael Santini. Id., Exhibit CC, Giglio, p. 90.

277. It is possible that some of the employees listed in the revised audit were doing work that was not covered by the Local 813, IBT CBA. Id., Exhibit CC, Giglio, p. 50.

278. Huang never saw the Funds' letter to Rogan Brothers dated December 27, 2012 enclosing a "revised report of the audit" for January 1, 2007 through December 31, 2009 showing an amount owed of \$780,085.98. Id., Exhibit DD, Huang, p. 42.

279. Huang did not know if the amounts listed in the audit were accurate. Id., Exhibit DD, Huang, p. 43.

280. Huang did not know if any of the individuals listed in the audit performed work covered by the Local 813 CBA with Rogan Brothers. Id., Exhibit DD, Huang, p. 43-44.

281. Huang does not know what information the auditor reviews in calculating the amount of delinquent contributions. Id., Exhibit DD, Huang, p. 55.

282. Huang did not know whether Rogan Brothers had collective bargaining agreements with other unions. Id., Exhibit DD, Huang, p. 31.

283. Huang identified the recognition clause of the CBA between Rogan Brothers and Local 813 effective December 1, 2005 through November 30, 2008 as defining the work covered by the CBA but the CBA shown did not include the Memorandum of Agreement of January 2011 modifying the recognition clause. Id., Huang, p. 34; see also Exhibit LL, 813-Rogan_1-58.

284. [intentionally omitted].

285. Huang did not know whether the amount of \$203,425.03 listed in the settlement agreement between the Funds and Rogan Brothers was accurate nor did she know who made the calculation or who would know if it was accurate. Id., Exhibit DD, Huang, p. 59; Exhibit X. 813_Rogan_118-124.

286. Huang does not know any names of any employee of Rogan Brothers that performed work covered by the CBA. Id., Exhibit DD, Huang, p. 35; 82.

287. Huang never saw the Funds' letter to Rogan Brothers dated December 27, 2012 enclosing a "revised report of the audit" for January 1, 2007 through December 31, 2009 showing an amount owed of \$780,085.98. Id., Exhibit DD, Huang, p. 42.

288. Non-party Local 282 Trust Funds produced their audit of Rogan Brothers for the period of May 2007 through September 25, 2009 that lists the "books and records seen":

Weekly Paychex P/R reports (for 282, 813 and 456 drivers), Form NYS45's, 941's, W-2's, 1120s, Local 282 Weekly Remittance Reports and Local 813 Monthly Remittance Reports and General Ledger.

Id., Exhibit Z, 282Funds000070-72.

B. The 2010-2011 alleged delinquent contribution calculation is pure speculation.

289. The Funds issued a letter to Rogan Brothers dated June 21, 2013 enclosing "the estimated audit findings on behalf of Rogan Brothers Sanitation, Inc. for the period of January 1, 2010 through December 31, 2011." Id., Exhibit X, 813_Rogan_758-761.

290. Huang never asked her subordinates to perform an audit of Rogan Brothers. Id., Exhibit DD, Huang, p. 36.

291. Huang does not review audits when they are completed and does not determine whether they are accurate. Id., Exhibit DD, Huang, p. 89

292. Giglio did not conduct an audit of Rogan brothers for January 2010 to December 2011. Id., Exhibit CC, Giglio, 32; 58-59.

293. Instead, Giglio prepared calculations of Rogan Brothers for January 1, 2010 to December 31, 2011. Id., Exhibit CC, Giglio, 51-53. 813_Rogan_758-762.

294. Giglio sent a letter dated January 31, 2012 to Rogan Brothers requesting to schedule an in-person visit to conduct an audit that listed several categories of documents to have available to conduct the audit. Id., Exhibit X, 813_Rogan_127.

295. Huang did not know whether an audit was conducted that was requested in Giglio's letter dated March 1, 2012. Id., Exhibit DD, Huang, p. 79; Exhibit X, 813_Rogan_129-130.

296. Giglio did not visit Rogan Brothers in preparing the audit. Id., Exhibit CC, Giglio, pp. 51-52.

297. Giglio prepared the audit based on documents given to him by Jane Barker, The Funds' previous counsel. Id., Exhibit CC, Giglio, p. 53.

298. Giglio did not know where Barker got the information from. Id., Exhibit CC, Giglio, p. 70.

299. The information given to him by Barker was incomplete. Id., Exhibit CC, Giglio, p. 53.

300. Giglio did not review Rogan Brothers' tax returns or relevant job descriptions in preparing the audit. Id., Exhibit CC, Giglio, p. 54.

301. Giglio did not know whether the employees listed in the 2010-2011 calculation performed work covered under the Local 813, IBT CBA with Rogan Brothers. Id., Exhibit CC, Giglio, p. 55.

302. Giglio did not know that employees of Rogan Brothers were represented by other unions. Id., Exhibit CC, Giglio, p. 80.

303. Giglio did not know for a fact that John Cunningham performed work covered under the Local 813, IBT CBA for the entirety of a particular week in January 2010. Id., Exhibit CC, Giglio, p. 56-57.

304. Giglio did not speak with James Troy or any employee listed in the January 2010 to December 2011 audit to determine the accuracy of the hours and dollar amounts listed in the audit. Id., Exhibit CC, Giglio, p. 57.

305. Giglio did not know there was a Memorandum of Agreement of January 2011 modifying the recognition clause of the Local 813, IBT CBA with Rogan Brothers prior to his deposition in this case. Id., Exhibit CC, Giglio, p. 58.

306. Giglio did not take into account the Memorandum of Agreement's modification of the CBA's recognition clause when he prepared the audit of January 2010 to December 2011. Id., Exhibit CC, Giglio, p. 75.

307. Giglio does not know who at the Funds made the determination that Rogan Brothers had ceased having an obligation to the Funds. Id., Exhibit CC, Giglio, p. 64-65.

308. Giglio made assumptions in calculating the amounts for 2010. Id., Exhibit CC, Giglio, p. 71.

309. Jane Barker made assumptions for the 2010-2011 calculations. Id., Exhibit CC, Giglio, p. 72.

310. Giglio testified that the NYS 45 for 2010 and the first three quarters of 2011 for Rogan Brothers that Giglio used to calculate contributions for 2010-2011 were given to him by Jane Barker. Id., Exhibit CC, Giglio, p. 74-75; 83.

311. Giglio did not know where she got that information from. Id., Exhibit CC, Giglio, p. 85.

312. For the 2011 calculation to be more than an estimate Giglio needed all four quarters of wage and hourly details. Id., Exhibit CC, Giglio, p. 88.

313. Giglio did not identify the definition of covered work he utilized in preparing the 2010-2011 calculations but rather based the calculations from Hodes's 2007-2009 audit. Id., Exhibit CC, Giglio, p. 76.

314. Giglio's handwrote his findings for five employees for inclusion the 2011 calculations but did not speak to anyone to determine the accuracy of the information he recorded. 813Funds 2817; Id., Exhibit CC, Giglio, p. 81-82.

315. Giglio did not speak with any employee to determine the accuracy of the information he reviewed nor did he speak with James Troy or any employee of Rogan Brothers to determine the accuracy of the information. Id., Exhibit CC, Giglio, p. 84.

316. The 2011 calculation was an estimate. Giglio, p. 86. Giglio never physically went to Rogan Brothers to perform an audit. Id., Exhibit CC, Giglio, p. 100.

317. Giglio never considered the location which a driver operated from when he prepared his calculations of Rogan Brothers for the 2010-2011 calculation. Id., Exhibit CC, Giglio, p. 100.

318. No one had ever identified to Giglio which employees at Rogan Brothers were members of Local 456. Id., Exhibit CC, Giglio, p. 87.

319. Giglio's calculations for 2010 were based on payroll earnings from Rogan Brothers and no other documents. The payroll earnings were provided by Jane Barker. Id., Exhibit CC, Giglio, p. 94.

320. Giglio received information for the 2011 calculation from Jane Barker and not by speaking with any employee of Rogan Brothers. Id., Exhibit CC, Giglio, p. 88.

321. The Funds produced a document entitled 2011 Annual State W-2 Reconciliation for Rogan Brother for which Giglio could not identify employees who were members of Local 813 or Local 282. Id., Exhibit CC, Giglio, p. 92; Exhibit X, 813_Rogan_ 2859-2867.

322. [intentionally omitted].

323. Giglio relied upon Hodes annotations to the Rogan Brothers NYS 45S from 2007-2009 for whether helpers were included in 2010-2011 audit he prepared. Id., Exhibit CC, Giglio, p. 95-96.

324. Giglio never determined the location which a driver operated from whether it be out of Yonkers or Bedford. Id., Exhibit CC, Giglio, p. 96.

325. Giglio stated in his handwritten notes when he prepared the 2010-2011 calculations that the Funds was “not able to confirm” that Angrisani, DeRuggerior, Mattei, Mercado, Sabatini and Smith “actually worked the number of weeks” the calculation’s assumptions were based upon. Id., Exhibit X, 813_Rogan_2769.

326. Giglio stated in his handwritten notes when he prepared the 2010-2011 calculations with respect to Joseph Fasce that “Jane made assumption that he worked only ½ of the year in 2010.” Id., Exhibit X, 813_Funds_ Rogan 2765.

327. ARJR check activity shows Alfred Colaizzi and Andrew Head receiving checks towards the end of December 2011. Id., Exhibit Y, 2532- 2533.

328. The checks issued from ARJR’s bank account with the name James Rogan appearing in the signature bloc. Id. The individuals appear on Rogan Brothers’s 2011 ADP W-2

Reconciliation (Id., Exhibit X, 813_Rogan_448-450) and also on Giglio's 2011 calculations (Id., Exhibit X, 813_Rogan_761).

329. Huang never saw the CBA's Memorandum of Agreement of January 2011. Id., Exhibit DD, Huang, p. 37-38.

330. Huang never saw the Funds letter to Rogan Brothers dated June 21, 2013 that included an audit for the amount owed of \$591,092.39. Id., Exhibit DD, Huang, p. 38.

331. Huang did not discuss the letter with Giglio, the author of the letter. Id., Exhibit DD, Huang, p. 38.

332. Huang did not know prior to her deposition that the amount the Funds was seeking was \$591,092.39. Id., Exhibit DD, Huang, p. 38.

333. Huang had never seen the audit included in the June 21, 2013 letter regarding the years 2010 and 2011 prior to her deposition in this case. Id., Exhibit DD, Huang, p. 39.

334. Huang does not know whether the amounts are accurate. Id., Exhibit DD, Huang, p. 39.

335. Huang did not know whether any of the names listed in the calculations included in the June 21, 2013 letter performed work covered under the CBA with Local 813; she did not know who would know that information and did not know whether those people performed work under any other CBA that Rogan Brothers was signatory to. Id., Exhibit DD, Huang, p. 40.

336. Huang did not know if any of the delinquent contributions amounts sought by the Funds were accurate nor did she know the names listed in the audit or whether those individuals performed work under the CBA; she also did not know who would know any of that information. Id., Exhibit DD, Huang, pp. 40-42.

337. Huang did not know if any employees of the Funds spoke to any person at Rogan Brothers to determine the accuracy of the Funds' audit findings. Id., Exhibit DD, Huang, p. 82.

338. Huang does not know who the members of Local 813 were at Rogan Brothers. Id., Exhibit DD, Huang, p. 88.

339. Huang did not know whether the amounts sought for delinquent contributions and withdrawal liability listed in the Funds' First Amended Rule 26(A)(1) Initial Disclosures were accurate and did not know who would know if they were accurate. Id., Exhibit DD, Huang, pp. 56-58.

340. The Funds list the amounts they are seeking in this action in their Third Amended Responses to Interrogatories. Id., Exhibit JJ, 813 Funds' Third Amended Responses to Interrogatories.

341. Huang testified that the amounts listed in the Third Amended Responses to Interrogatories are the same listed in the Funds First amended Initial Disclosures. Id., Exhibit DD, Huang, 95.

342. John Cunningham, an employee at Rogan Brothers in 2010 and 2011, appears on Giglio's calculations for 2010 and 2011. Id., Exhibit X, 813_Rogan_760-761.

343. The Local 456 Trust Funds produced remittance reports for 2010 and 2011 showing reported hours of work for the same period of time that the Funds is claiming John Cunningham worked hours covered under the Local 813, IBT CBA with Rogan Brothers. Id., Exhibit AA, pp. AA-15-26, AA-28-36.

C. There is no basis for Withdrawal Liability to be Assessed.

344. The Funds produced two letters addressed to RBS at its P.O. Box 1076, Yonkers, NY 10703 claiming withdrawal liability was owed to the Local 813 and Local 1034 Severance and Retirement Fund and the Local 813 Pension Trust Fund. Id., Exhibit X, 813_Rogan_59-85.

345. The Funds did not serve R&S a notice of withdrawal liability. Id., Exhibit JJ, p. 7.

346. The collection department makes the determination when an employer has completely withdrawn. Id., Exhibit DD, Huang, p. 84.

347. The collection department made the determination that Rogan Brothers ceased to have an obligation to contribute under the Local 813 Pension Plan. Id., Exhibit DD, Huang, 49.

348. Huang does not remember any facts that were used by the Funds to determine that Rogan Brothers had completely withdrawn from the Funds. Id., Exhibit DD, Huang, p. 85.

349. Huang does not know who at the Funds determined that Rogan Brothers ceased having an obligation to contribute to the Local 813 and Local 1034 Severance and Retirement Trust Fund Plan as stated in those funds' letter to Rogan Brothers dated September 10, 2012. Id., Exhibit DD, Huang, p. 54.

350. Huang does not know why December 2011 was the date the Funds designated as the date when Rogan Brothers' obligation to contribute to the Funds ceased. Id., Exhibit DD, Huang, p. 49.

351. Giglio does not know whether the withdrawal liability amounts of \$877,498 and \$48,597 are accurate. Id., Exhibit CC, Giglio, p. 62-64.

352. The Funds' actuary performs the calculation for withdrawal liability. Huang, p. 45.

353. The Funds did not know the information the actuary used to determine the withdrawal liability amount. Id., Exhibit DD, Huang, p. 50.

354. Huang does not know if the withdrawal liability calculation includes all employees who worked at Rogan Brothers. Id., Exhibit DD, Huang, p. 50.

355. Huang does not know if the employees included within the calculation for withdrawal liability all performed work covered by the CBA between Local 813, IBT and Rogan Brothers. Id., Exhibit DD, Huang, p. 50.

356. Huang could not remember what information the Funds provides to the actuary to calculate the withdrawal liability amount. Id., Exhibit DD, Huang, p. 51.

357. Huang could not remember if she sought to determine the accuracy of the withdrawal liability amount. Id., Exhibit DD, Huang, pp. 51-52.

358. Huang could not remember if she reviewed any documents to determine whether the withdrawal liability amount was accurate nor did she remember if she spoke with anyone at the Funds to determine the accuracy. Id., Exhibit DD, Huang, p. 51.

359. Huang did not know whether the withdrawal liability amount of \$48,597.00 was accurate. Id., Exhibit DD, Huang, p. 54.

360. Huang does not know what information was used to calculate the withdrawal liability amount. Id., Exhibit DD, Huang, p. 54.

360.1 Huang does not know what employees were considered in calculating the amount. Id.

361. Huang does not know the calculation that is performed to determine withdrawal liability amount listed in the September 10, 2012 Local 813 Pension Trust Fund letter to Rogan Brothers stating the amount owed is \$877,498.00. Id., Exhibit DD, Huang, p. 45.

362. Huang does not review the actuary's withdrawal liability to determine if they are accurate and does not know who does. Id., Exhibit DD, Huang, p. 90.

363. There are two categories for which the Funds will declare a contributing employer to have withdrawn from the Funds thereby triggering withdrawal liability. Id., Exhibit X, 813_Rogan 1202-1222.

364. Huang could not identify which of the two categories that triggers withdrawal liability that Rogan Brothers fell into that served as the basis for the Funds declaring that Rogan Brothers had withdrawn from the Funds. Id., Exhibit DD, Huang, p. 83.

365. Local 813, IBT notified Rogan Brothers in a letter dated September 29, 2011 that it intended to modify and amend the collective bargaining agreement that was set to expire on November 30, 2011. Id., Exhibit Y, 2668.

366. In a letter dated June 8, 2012 from Rogan Brothers to Local 813, IBT, wherein Rogan Brothers states, "this is my second request regarding my desire to move forward and negotiate a new collective bargaining agreement." Id., Exhibit Y, 2654.

367. Local 813, IBT, in its letter to Rogan Brothers dated June 25, 2012 signed by James Troy as president, states that "Local 813 still represents your employees and accepts your offer to negotiate" and then provides dates to meet. Id., Exhibit Y, 2670.

368. Local 813, IBT, in its letter to Rogan Brothers, dated July 12, 2012 signed by James Troy, offers to meet with Rogan Brothers on July 27, 2012 and further states, "please

provide the Union with a list of employees and addresses, doing covered work to include classification, job title, dates of hire and current wage rate. Id., Exhibit Y, 2672.

369. Huang could not remember if the Funds undertook any action to determine whether, in fact, Rogan Brothers had completely withdrawn. Id., Exhibit DD, Huang, p. 86.

370. Huang did not know whether the Funds performed an analysis of whether ERISA Sec. 4207 applies to Rogan Brothers. Id., Exhibit DD, Huang, p. 87.

371. The Local 282 fringe benefit funds produced a document in response to subpoena served by R&S and Spiezio entitled “Local 282 Trust Funds – Employer Work History Rpt” that lists hours of work for employees starting in 2008 and continuing to April 2013. Id., Exhibit Z, 282Funds000062-69.

372. Local 282 Trust Funds produced a document entitled “Audit Worksheet Control Information” for the period September 26, 2008 through June 27, 2011 that lists “James Rogan as 100% shareholder” and that Rogan Brothers has “non-signatory affiliates” of ARJR Trucking Corp., Saw Mill Recovery, Inc., Sprain Road Associates Inc., Finne Brothers Refuse Systems, Inc.” Id., Exhibit Z, 282 Funds000218-000220.

373. The same document listed the “books and records seen” to include Form 941 and NYS45 Quarterly Payroll Tax Returns, Employee Earnings Records, Corporation Tax return, General Ledger and trial balance. Id.

374. Local 282 Funds notified Rogan Brothers in a document dated August 6, 2012 of the amounts of contributions owed to the Local 282 Funds for the period of January 1, 2011 through September 2012. Id., Exhibit Z, 282Funds000345-000346.

375. Local 282 Funds produced a check with the name Aida Rogan appearing in the signature block dated February 23, 2012 payable to the Local 282 Funds drawn on what appears to be a Rogan Brothers Sanitation account. Id., Exhibit Z, 282Funds000314.

376. Rogan Brothers settled a lawsuit brought by the Local 282 Funds in 2016. Id., Exhibit HH.

377. Local 282 Funds produced checks showing Rogan Brothers' settlement payments to the Funds. Id., Exhibit Z, 282Funds000290; 000293.

378. Local 282 Funds produced a document entitled "Local 282 Trust Funds – Receipt Detail Report" showing that Rogan Brothers remitted contributions to the Local 282 Funds in December 2011 through September 2012. Id., Exhibit Z, 282Funds000350;385-387.

379. Local 456 Trust Funds produced a collective bargaining agreement between Rogan Brothers and Local 456, IBT signed by Rogan Brothers on August 17, 2012. Id., Exhibit AA, pp. AA-9-14.

380. In check dated August 20, 2012, an entity called Dragados paid \$340,000.00 to the Local 456 Trust Funds noting under the check stub's heading "Invoice" the date "8-20-12" and under the heading "Description" stating "Rogan, Union" dated August 20, 2012. Id., Exhibit AA, p. AA-26.

June 27, 2017
Yonkers, New York

Respectfully submitted,

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